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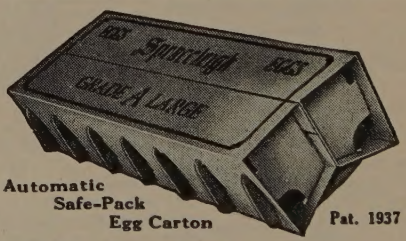

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.	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	.	.	.
.	.	.	.	.	.	.

JUNE

S	M	T	W	T	F	S
.	.	.	.	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	.
.	.	.	.	.	.	.

JULY

S	M	T	W	T	F	S
.	.	.	.	.	.	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	.	.	.	.	.

AUGUST

S	M	T	W	T	F	S
.	.	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	.	.
.	.	.	.	.	.	.

SEPTEMBER

S	M	T	W	T	F	S
.	.	.	.	.	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
.	.	.	.	.	.	.

OCTOBER

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	.	.	.	.
.	.	.	.	.	.	.

NOVEMBER

S	M	T	W	T	F	S
.	.	.	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	.	.
.	.	.	.	.	.	.

DECEMBER

S	M	T	W	T	F	S
.	.	.	.	.	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	.	.	.	.	.	.

ASTRONOMICAL CALCULATIONS

PREPARED EXPRESSLY FOR THIS PUBLICATION BY W. E. W. JACKSON, M.A., OF THE DOMINION OBSERVATORY, OTTAWA, FOR THE YEAR 1943.

CHRONOLOGICAL CYCLES

Golden Number	6	Solar Cycle	20
Epact	24	Dominical Letter	C
Roman Indiction	11		
Julian Period	6656		

EPOCHS

The year 5704 of the Jewish era begins at sunset on September 29, 1943, Gregorian Calendar.

The year 1362 of the Mohammedan era, or the era of the Hegira, begins at sunset on January 7, 1943, Gregorian Calendar.

The 8th year of the reign of King George VI begins December 11, 1943.

January 1, 1943, Julian Calendar, corresponds to January 14, 1943, Gregorian Calendar.

The 77th year of the Dominion of Canada begins July 1, 1943.

The 168th year of the Independence of the United States of America begins July 4, 1943.

The 1st day of January, 1943, Gregorian Calendar, is the 2,430,726th day since the commencement of the Julian period.

THE SEASONS 1943

Eastern Standard Time, Ontario, Quebec

Spring begins	Sun enters Aries	March	21st	7h.
Summer begins	Sun enters Cancer	June	22nd	2h.
Autumn begins	Sun enters Libra	Sept.	23rd	17h.
Winter begins	Sun enters Capricornus	Dec.	22nd	12h.

In the Maritime Provinces, on Atlantic time, time is one hour later; in Manitoba, on central time, time is one hour earlier; in Alberta and Saskatchewan, on Mountain time, time is two hours earlier; in British Columbia on Pacific time, time is three hours earlier.

FIXED AND MOVABLE FESTIVALS AND ANNIVERSARIES FOR 1943 AND 1944

GREGORIAN CALENDAR

(For dates of Easter and other ecclesiastical feasts for many years see page 29. See also Public Statutory Holidays page 60 and Jewish Calendar, page 29.)

	1943	1944
JANUARY:		
New Year's Day	Friday	Saturday
§Circumcision	1st Jan.	1st Jan.
§Epiphany	6th Jan.	6th Jan.
FEBRUARY begins on	Monday	Tuesday
Septuagisima Sunday	21st Feb.	6th Feb.
MARCH begins on	Monday	Wednesday
St David	1st March	1st March
Quinquagesima (Shrove Sun.)	7th "	20th Feb.
Ash Wednesday	10th "	23rd "
Quadragesima, 1st Sunday in Lent	14th "	27th "
St. Patrick	17th "	17th March
Annunciation (Lady Day)	25th "	25th "
APRIL begins on	Thursday	Saturday
Palm Sunday	18th April	2nd April
First Day of Passover	20th "	.....
Birthday of Princess Elizabeth (1926)	21st "	21st "
Good Friday	23rd "	7th "
St. George	23rd "	23rd "
Easter Sunday	25th "	9th "
Easter Monday	26th "	10th "
MAY begins on	Saturday	Monday
Low Sunday	2nd May	16th April
♀Victoria Day	24th "	24th May
Birthday of Queen Mary (1867)	26th "	26th "
Rogation Sunday	30th "	14th "
JUNE begins on	Tuesday	Thursday
§Ascension Day	3rd June	18th May
Hebrew Pentecost (Shebuoth)	9th "	.....
Pentecost (Whit Sunday)	13th "	28th "
Trinity Sunday	20th "	4th June
St. John Baptist (Mid-Summer Day)	24th "	24th "
Corpus Christi	24th June	8th June
St. Peter and St. Paul	29th "	29th "
JULY begins on	Thursday	Saturday
Dominion Day (1st Monday in July)	.....	.....
AUGUST begins on	Sunday	Tuesday
Birthday of Queen Elizabeth (1900)	4th Aug.	4th Aug.
Transfiguration	6th "	6th "
Assumption	15th "	15th "
St. Bartholomew	24th "	24th "
SEPTEMBER begins on	Wednesday	Friday
Labour Day (Monday)	6th Sept.	4th Sept.
Hebrew New Year (Rosh Hashanah)	30th "	18th "
St. Michael (Michaelmas Day)	29th "	29th "
OCTOBER begins on	Friday	Sunday
Day of Atonement (Yom Kippur)	9th Oct.	27th Sept.
First Day of Feast of Tabernacles (Succoth)	14th "	2nd Oct.
†Thanksgiving Day	.....	.....
NOVEMBER begins on	Monday	Wednesday
§All Saints' Day (Quebec)	1st Nov.	1st Nov.
*Remembrance Day	11th "	11th "
First Sunday in Advent	28th "	3rd Dec.
St. Andrew	30th "	30th Nov.
DECEMBER begins on	Wednesday	Friday
§Conception Day (Quebec)	8th Dec.	8th Dec.
Accession King George VI (1936)	11th "	11th "
‡Birthday King George VI (1895)	14th "	14th
St Thomas	21st "	21st "
§Christmas Day, 25th Dec.	Saturday	Monday
Last day of year, 31st Dec.	Friday	Sunday

**Formerly Armistice Day* †*Thanksgiving Day, when proclaimed. In 1942 the date was October 12th.*

‡*In 1937 and 1938 the day proclaimed to celebrate the birthday of George VI was June 9th. In 1939, May 20th; in 1940, June 13th; in 1941, June 9th; in 1942, June 8th.* §*Catholic Holy Days of Obligation.*

♀*In Canada, Empire Day is the last school day before Victoria Day.*

JULIAN CALENDAR

The Festivals of the Eastern Orthodox Church are based on the Julian Calendar. (*See p.* 28.)

THE CALENDAR

The Julian Calendar

The difference at the present date between what is known as the "Old Style" and the "New Style" Calendars is 13 days To understand how this difference arises it must be remembered that the Solar Year consists of 365 days, 5 hours. 48 minutes. 48 seconds. In the Calendar known as the Julian Calendar—arranged B.C. 47 by Julius Caesar, guided by his astronomer, Sosigenes—the year was taken as being 365¼ days, and in order to get rid of the odd quarter of a day, an extra or intercalary day was added once in every fourth year, and this was called Bissextile or Leap Year The Calendar so arranged is known as the "Old Style" and is now used by the Eastern Orthodox Church in Russia, Ukrainia, Syria and Palestine

Many Canadian citizens of Russian, Greek, Ukrainian or Syrian descent, thus observe their Christmas Day on Jan. 7 Gregorian.

The Gregorian Calendar

But as the Solar Year is 11 minutes, 12 seconds less than the Julian Year of 365¼ days, it followed in course of years that the Julian Calendar became inaccurate by several days, and in 1582 this difference amounted to 10 days. Pope Gregory XIII, at the suggestion of Aloysius Lilius an astronomer of Naples, determined to rectify this, and devised the Calendar now known as the Gregorian Calendar He dropped or cancelled these 10 days—October 5th being called October 15th—and made centurial years Leap years only once in 4 centuries; so that whilst 1700. 1800 and 1900 were to be ordinary years, 2000 would be Leap year. This modification brought the Gregorian year into such close exactitude with the Solar year that there is only a difference of 26 seconds, which amounts to a day in 3,323 years. This is the "New Style." It was ordered by Act of Parliament to be adopted in England in 1752—170 years after its formation. It was adopted in Soviet Russia in 1918, Rumania, and Greece in 1924 and Turkey in 1927. The rules for Easter have not however, been adopted by those oriental churches that are not subject to the Papacy.

The difference between the two "Styles" will remain 13 days until A.D. 2100.

The Jewish Calendar

The Jewish Calendar from the institution of the Mosaic Law downward was a lunar one, consisting of twelve months. The cycles of religious feasts commencing with the passover depending not only on the month but on the Moon; the 14th of the month of Abid or Nisan was coincident with the full moon and the new moons themselves were the occasions of regular festivals; the commencement of the month was generally determined by observations of the new moon, but twelve lunar months would make but 354⅓ days, the years would be short twelve days of the true year and it was necessary that an additional month Veadar, be inserted about every third year

In the modern Jewish Calendar the intercalary month is introduced seven times in every nineteen years, following the month Adar

The identification of the Jewish months with our own cannot be effected with precision on account of the variations existing between the lunar and solar month The Jewish Calendar is given on page 29.

The Mohammedan Calendar

The Mohammedan Calendar is called also the Calendar of Hegira (i.e. Migration) and is attributed to the primary migration of Mohammed, the Prophet of Islam, on September 20th, 622 A.D., from Mecca, his native city in the land of Hejaz, Arabia, to the city of Medina in the north of the same land. In Medina the Prophet and Founder of the Islamic Faith died and was buried.

The Mohammedan Calendar is observed by all the Moslems in Arabia, Yemen, Iraq, Transjordania, Persia, Afghanistan, India, Syria, Palestine, Egypt Tripoli, Tunis, Algeria, Morocco, and in Turkey both Asiatic and European.

The year 1362, according to the Hegira Calendar, begins on January 7, 1943.

Other Calendars in use

Other calendars in use at the present day, in addition to those above, include the Coptic, Hindu, Persian.

Calendar Reform

Reform of the calendar, so that it may be balanced in structure, perpetual in form and harmonious in arrangement, has long been under discussion.

In 1937, international opinion as to the desirability of calendar reform was explored by the League of Nations. Of 45 replies received, 14 governments indicated their willingness to adopt the perpetual calendar known as The World Calendar. Only 6 governments took a definite stand against such a reform.

The World Calendar comprises equal quarters in which the first month of each has 31 days and the other two 30 days each. These quarters contain exactly 91 days, 13 weeks and 3 months, with 13 Sundays and 78 weekdays, while each month has 26 weekdays. The 365th day becomes the Year-End Day, between December 30th and January 1st. In leap years a Leap-Year Day is interposed between June 30th and July 1st. Every January 1st falls on a Sunday, as does the first day of the other quarters. Thus the calendar is symmetrical and in kee ping with the solar year and the seasons.

The World Calendar is sponsored by calendar reform organizations throughout the world; in Canada by The Rational Calendar Association of Canada. No further steps are likely to be taken during the war.

Another system urged for many years but no longer receiving serious consideration, called for a calendar of 13 months of 28 days, each beginning with Sunday, with an extra day (a holiday) each year, and the Leap-Year Day, (another holiday) at the end of June. This plan was sponsored by the International Fixed Calendar Association, of London, England, and had the backing of the late George Eastman, of Rochester, N.Y.

The Week

The division of the week is found only among Aryan nations and in regions into which they have penetrated The day is, for convenience, divided into 24 equal parts and is the period of a single rotation of the earth upon its own axis

A Solar or Astronomical day commences at midnight, and is divided into two equal portions of 12 hours each—those before noon being termed (A.M.) those after noon (P.M.)

The Chinese week consists of 5 days, which are named after iron, wood, water, feathers and earth; they divide the day into 12 parts of 2 hours each.

The Anglo-Saxons named the days of the week after the following Dieties; Sunday, the Sun; Monday, the Moon Tuesday, Tuesco (God of War); Wednesday, Woden (God of Storms). Thursday, Thor (God of Thunder); Friday, Freya, (Goddess of Love) Saturday, Saturn (God of Time)

The word Week is from Wikon (German); = change, succession.

In Russia up to 1940 the six-day week prevailed in many factories etc.; that is, five days of work followed by a day of rest. The free days were usually the 6th, 12th, 18th, 24th, and 30th of the month. In some industries where there is continuous production (steel mills, chemical plants, etc.) there has been a five-day week—that is four days of work followed by a rest day. Recent reports indicate a tendency to revert to a 7-day week with 6 full working days.

JEWISH CALENDAR (A.D. 1943, A.M. 5703-5704)

1943		A.M. 5703 (382 days)
Jan. 7		Schebat 1
Feb. 6		First Adar 1
Mar. 8		Second Adar 1
" 20	Fast of Esther	" 13
" 21	Purim	" 14
" 22	Schuschan-Purim	" 15
Apr. 6		Nisan 1
" 20	*Festival of Passover	" 15
" 21 *	" " " 2nd day.	" 16
" 26 *	" " " 7th day.	" 21
" 27 *	" " " 8th day.	" 22
May 6		Ijar 1
" 23	*Festival of 33rd day of Omar	" 18
June 4		Sivan 1
" 9	*Festival of Weeks, Pentecost	" 6
" 10 *	" " " 2nd day	" 7
July 4		Tamuz 1
" 20	Fast for Fall of Jerusalem	" 17
Aug. 2		Ab 1

1943		A.M. 5703
Aug. 9	Fast for burning of Temple	Ab. 9
Sept. 1		Elul 1
		A.M. 57 4 (354 days)
" 30	*Festival of New Year. Rosh Hashanah	Tischri 1
Oct. 1 *	" " " 2nd day	" 2
" 2	Fast of Guedaliah	" 3
" 9	Day of Atonement. Yom Kippur	" 10
" 14	Festival of Tabernacles	" 15
" 15	" " 2nd day	" 16
" 20	Festival of Palms	" 21
" 21	Conclusion of Tabernacles	" 22
" 22	Rejoicing of the Law	" 23
" 30		Heshvan 1
Nov. 28		Kislev 1
Dec. 23-Dec. 29	Consecration of the Temple. Hanukah	Kislev 25— Tebet 2
Dec. 28		" 1
Jan. 6, 1944	Fast for siege of Jerusalem	" 10

All Jewish Sabbaths, Festivals and Fasts commence on the previous evening at sunset.
Those marked (*) are to be strictly observed.

TABLE OF MOVABLE ECCLESIASTICAL FEASTS FOR A NUMBER OF YEARS

Year	Septuagesima Sunday	Ash Wednesday	Easter Sunday	Ascension Day	Whitsunday	Corpus Christi	Sundays after Pentecost	First Sunday of Advent
1941	Feb. 9	Feb. 26	Ap. 13	May 22	June 1	June 12	25	Nov. 30
1942	Feb. 1	Feb. 18	Ap. 5	May 14	May 24	June 4	26	Nov. 29
1943	Feb. 21	Mar. 10	Ap. 25	June 3	June 13	June 24	23	Nov. 28
*1944	Feb. 6	Feb. 23	Ap. 9	May 18	May 28	June 8	26	Dec. 3
1945	Jan. 28	Feb. 14	Ap. 1	May 10	May 20	May 31	27	Dec. 2
1946	Feb. 17	Mar. 6	Ap. 21	May 30	June 9	June 20	24	Dec. 1
1947	Feb. 2	Feb. 19	Ap. 6	May 15	May 25	June 5	26	Nov. 30
*1948	Jan. 25	Feb. 11	Mar. 28	May 6	May 16	May 27	27	Nov. 28
1949	Feb. 13	Mar. 2	Ap. 17	May 26	June 5	June 16	24	Nov. 27
1950	Feb. 5	Feb. 22	Ap. 9	May 18	May 28	June 8	26	Dec. 3
1951	Jan. 21	Feb. 7	Mar. 25	May 3	May 13	May 24	28	Dec. 2
*1952	Feb. 10	Feb. 27	Ap. 13	May 22	June 1	June 12	25	Nov. 30
1953	Feb. 1	Feb. 18	Ap. 5	May 14	May 24	June 4	26	Nov. 29
1954	Feb. 14	Mar. 3	Ap. 18	May 27	June 6	June 17	24	Nov. 28

*Leap Years.
Rogation Sunday is the Sunday next before Ascension Day.
Trinity Sunday is the Sunday next after Whit Sunday.

EXPLANATION OF THE ARTICLES IN THE CALENDAR

(See Pages 36 to 47)

The Standard times of the RISING AND SETTING of the upper limbs of the Sun and Moon are given for Toronto, Quebec and Winnipeg. For places not differing much from them in latitude add four minutes for every degree west, and subtract four minutes for every degree east. (Midnight = 0.)

The column, SUN ON MERIDIAN, gives the time that a watch keeping local mean time should show when the shadow of a sun dial is on the noon mark in Longitude 5 h. 8m. W (77°0′).

MOON'S AGE.—This column shows the Moon's Age at mean noon in longitude 5 h. 8 m. W. (77° 0′).

The column, UPPER TRANSIT OF POLE STAR, shows for every day the mean time at which the Pole Star makes its upper transit across the meridian of longitude 5h. 8m. W. It passes the meridian on October 18th, twice.

The lower transit of the Pole Star occurs 11h. 58m. 2s. after the preceding upper transit.

SUN DIALS.—In connection with the use of Sun Dials the column, SIDEREAL TIME SUN ON MERIDIAN, gives the Sidereal Time when the Sun's centre is on the meridian of longitude 5h. 8m. W. (77°). For other meridians, interpolation of these quantities is necessary. Example, October 10th, 1943, find the Sidereal Time when the Sun's centre is on the 81st meridian. Here the difference in longitude is 4° The tabulated Sidereal Time on the 10th is 13h. 0m 52s., and on the 11th, 13h. 4m. 3 2s., giving an increase of 220 seconds which, multiplied by 4 and divided by 360 gives a correction of 2.4 secs. to be added to 13h. 0m. 52s.

MOON'S PHASES.—This Table gives times (75th meridian) when the Moon passes the geocentric longitudes of 0°, 90°, 180° and 270° east of the sun. It also gives the times of her greatest and least distance from the earth.

SOLAR, SIDEREAL AND STANDARD TIME

Apparent Time. — By apparent noon is meant the moment when the sun is on the meridian, and apparent time is measured by the distance in degrees that the sun is east or west of the meridian. Apparent time is given by the sun dial.

Mean Time. — The interval between apparent noon on two successive days is not constant, and a clock cannot be constructed to keep apparent time. For this reason *mean time* is used. The length of a mean day is the average of all the apparent days throughout the year. The *real sun* moves about the ecliptic in one year; an imaginary *mean sun* is considered as moving uniformly around the celestial equator in one year. The difference between the times that the real sun and the mean sun cross the meridian (i.e. between apparent noon and mean noon) is the *equation of time.*

Sidereal Time. — This is time as determined from the stars. It is *sidereal 0 hours* when the Vernal Equinox or First of Aries is on the meridian. In accurate time-keeping the moment when a star is on the meridian is observed and the corresponding mean time is then computed with the assistance of the Nautical Almanac. When a telescope is mounted equatorially the position of a body in the sky is located by means of the sidereal time.

Standard Time. —

Owing to the great breadth of the Dominion the difference in solar time in various parts of the country is adjusted by the creation of Standard Time Zones, one hour in width, fixed between arbitrary lines running north and south, 15° of longitude apart, the time observed in each zone being an exact number of hours slow from Greenwich.

Example: When it is 8 a.m. by Pacific Time it is 12 noon by Atlantic Time and 4 p.m. at Greenwich.

There are six zones divided as follows, reckoning from Greenwich:

Atlantic Standard Time 60th Meridian Time	New Brunswick, Nova Scotia, Prince Edward Island, and those parts of Quebec and N.W.T. east of the 68th Meridian, 4 hours slow. (Railway time changes going west at Campbellton and Saint John, N.B.)
Eastern Standard Time 75th Meridian Time	Quebec west of the 68th Meridian and Ontario as far west as the 90th Meridian; N.W.T. between the 68th and 85th Meridian, 5 hours slow. (Railway time changes going west at Fort William and Armstrong.)
Central Standard Time 90th Meridian Time	Ontario west of the 90th Meridian, Manitoba, southeasterly part of Saskatchewan and N.W.T. between the 85th and 102nd Meridian, 6 hours slow. (Railway time changes going west at Broadview, Watrous, Arcola, Neudorf, Humboldt, Kipling, and Hudson Bay Junction.)
Mountain Standard Time 105th Meridian Time	Saskatchewan except in the southeasterly part; throughout Alberta and in N.W.T. between the 102nd and 120th Meridian, 7 hours slow. (Railway time changes going west at Jasper, Crow's Nest and Field.)
Pacific Standard Time 120th Meridian Time	Throughout British Columbia and in N.W.T. west of the 120th Meridian, 8 hours slow.
Yukon Standard Time 135th Meridian Time	Throughout Yukon Territory, 9 hours slow.

Standard Times as used by the railways in traversing these Zones are in general use. Solar time around the globe varies four minutes with each degree of longitude.

STANDARD TIME ZONES IN OTHER PARTS OF THE GLOBE

Northern and Mid-Europe	1 hour fast	Queensland	10 hours fast
Eastern Europe, Egypt, Palestine	2 hours "	Tasmania	10 " "
South Africa	2 " "	New Zealand	11½ " "
Natal	2 " "	Fiji Islands	12 " "
Japan	9 " "	Iceland, Madeira, Canary Islands	1 hour slow
West Australia	8 " "	Azores	2 hours "
South Australia	9½ " "	Eastern Brazil	3 " "
Victoria	10 " "	Central Brazil	4 " "
New South Wales	10 " "	Western Brazil	5 " "

DAYLIGHT SAVING OR SUMMER TIME

Daylight-Saving Time in Canada has been a matter of local regulation. Railways run on Standard Time. Many cities and towns adopt Daylight-Saving Time for the summer months, especially in the east, but probably most towns and rural communities throughout the Dominion observe normal (Standard) time.

In September 1940, a Dominion order-in-council requires municipalities in Ontario and Quebec which have been observing daylight-saving time, to continue to do so indefinitely, throughout the year, as a power-conserving measure.

On January 26th, 1942, by Order in Council P.C. 547, Daylight Saving was made obligatory on all municipalities in Canada throughout the year.

In Great Britain Summer Time was originally enacted by law in 1916. An Act of 1922 specified that the time should be advanced 1 hour at 2 a.m. G.M.T. on the morning of the day following the third Saturday in April, or if that day is Easter-day, the day following the second Saturday, and should end at 2 a.m. G.M.T. on the morning of the day next following the third Saturday in September. The Act, renewed in 1924 and 1925, was made permanent and modified by substituting the first Saturday in October for third Saturday in September. The Act applies to Great Britain, Northern Ireland, Channel Islands and the Isle of Man.

By regulations issued under the Emergency Powers (Defence) Act (1939) Summer time in Great Britain and Northern Ireland was first extended beyond its normal period, later made continuous throughout the year and finally increased an extra hour during the summer months.

In 1942 double Summer Time was in operation from April 5th to August 8th; normal Summer Time, i.e., one hour in advance of G.M.T., again continuing throughout the year.

In the United States Daylight Saving Time before the war was a matter of local legislation; but on February 9, 1942, legislation became effective placing the entire nation on Daylight Saving (War) Time for the duration of the war.

ECLIPSES DURING 1943

In the year 1943 there will be four eclipses, two of the Sun and two of the Moon.

I. A Total Eclipse of the Sun, February 4-5, 1943. The path of Total Eclipse starts in Russia, north of Vladivostok and crosses the North Pacific Ocean to Alaska and ends in the lower MacKenzie River valley. The maximum duration of Total Phase is 2 m. 38.9 s.

II. A Partial Eclipse of the Moon, February 20, 1943, the beginning visible generally in Europe, Africa, except the eastern part, the Atlantic Ocean, North America, South America and the eastern part of the Pacific Ocean; the ending visible generally in western Europe, the extreme north western part of Africa, the North Atlantic Ocean and western part of the South Atlantic Ocean, North America, South America, the eastern and central part of the Pacific Ocean and the northeastern extremity of Asia.

III. An Annular Eclipse of the Sun, August 1, 1943. The path of the Annular phase is between 60° and 160° East Longitude and 33° and 50° South Latitude.

IV. A Partial Eclipse of the Moon, August 15, 1943. The beginning visible generally in the western part of the Pacific Ocean, Antarctica, Australia, the Indian Ocean, Asia, southeastern Europe and most of Africa; the ending visible generally in Asia, Australia, Antarctica, the Indian Ocean, Europe, Africa, the eastern and southern parts of the Atlantic, and the extreme eastern part of South America.

The Earth is in Perihelion (nearest the Sun) January 2, 5 hours, and in Aphelion (farthest from the Sun) July 4, 10 hours, Universal Time or Greenwich Mean Time.

ELEMENTS OF THE SOLAR SYSTEM

EPOCH JANUARY 0, 1943, G.M.N.

Name	Mean Distance from Sun ⊕ =1	Mean Distance from Sun Millions of Statute Miles	Sidereal Period in Tropical Years	Eccentricity	Inclination to Ecliptic	Mean Long. of Node	Mean Long. of Perihelion	Mean Long. at Epoch	Mass ⊕ =1
Mercury...	0.387	36.0	0.241	0.206	7° 0′	47° 39′	76° 34′	8° 58′	.056
Venus.....	0.723	67.2	0.615	0.007	3 24	76 10	130 46	304 50	.82
Earth.....	1.000	92.9	1.000	0.017	...	...	101 58	99 17	1.00
Mars.....	1.524	141.5	1.881	0.093	1 51	49 7	335 1	244 17	.108
Jupiter....	5.203	483.3	11.862	0.048	1 18	99 52	13 24	103 36	318.
Saturn....	9.539	886.	29.458	0.056	2 29	113 10	91 56	72 39	95.
Uranus....	19.191	1783.	84.015	0.047	0 46	73 42	169 44	68 13	14.6
Neptune...	30.071	2793.	164.788	0.009	1 47	131 9	44 6	179 34	17.2
Pluto.....	39.457	3666.	247.697	0.249	17 9	109 32	223 25	155 20	<.1

Name	Symbol	Magnitude at Opposition or Elongation	Semidiameter: At unit distance	Semidiameter: At mean least distance	Semidiameter: In Statute miles	Authority
Sun.....	☉	−26.7	15′ 59.63″	″	432196	Auwers
Moon.....	☾	−12.6	15′ 32.58		1080	Newcomb
Mercury.....	☿	0	3.34	5.45	1504	Le Verrier
Venus.....	♀	− 4	8.41	30.40	3788	Auwers
Earth.....	⊕	...	...	...	3963*	Hayford
Mars.....	♂	− 2	4.68	8.94	2108	Hartwig
Jupiter.....	♃	− 2	1 38.47*	23.43*	44349*	Sampson
Saturn.....	♄	0	1 23.33*	9.76*	37530*	Struve
Uranus.....	♅	+ 5.7	34.28	1.88	15439	Barnard
Neptune.....	♆	+ 7.6	36.56	1.26	16466	Barnard
Pluto.....	♇	+14.			2000?	

*Equatorial values

PLUTO

Pluto. This planet was discovered in 1930 at the Lowell Observatory, and very little is known about it. It is estimated to be about 4000 miles in diameter and its mean distance from the sun is about 3,666 millions of miles. At opposition its stellar magnitude is about +14 and is therefore visible in only the larger telescopes. Its period is 247.7 years and therefore its movement eastward among the stars amounts only to about 1½ degrees in a year.

GREATEST ELONGATION OF THE POLE STAR (See Pp. 52 & 53)

These Tables give the semi-diameter of the Sun, Polar Distance, Declination and greatest elongation of Polaris for latitudes 42° to 65° inclusive for every tenth day of the year 1943.

From the time of the upper transit of Polaris may be found approximately the time of its greatest Western or Eastern elongations, by adding or subtracting the Constants given in the following Table:

Latitude	42°	43°	44°	45°	46°	47°	48°	49°	50°	51°	52°	53°
Interval in	h m s	h m s	h m s	h m s	h m s	h m s	h m s	h m s	h m s	h m s	h m s	h m s
Local Mean Time	5 55 24	5 55 15	5 55 6	5 55 0	5 54 54	5 54 45	5 54 36	5 54 24	5 54 12	5 54 3	5 53 54	5 53 42

Latitude	54°	55°	56°	57°	58°	59°	60°	61°	62°	63°	64°	65°
Interval in	h m s	h m s	h m s	h m s	h m s	h m s	h m s	h m s	h m s	h m s	h m s	h m s
Local Mean Time	5 53 30	5 53 18	5 53 6	5 52 51	5 52 36	5 52 21	5 52 6	5 51 48	5 51 30	5 51 9	5 50 48	5 50 24

ECLIPSES, ETC., OF JUPITER'S SATELLITES, 1943

In 75th Meridian Civil Time (twenty-four hour system, hours reckoned from midnight). *tr in*, denotes transit of satellite; *tr eg*, transit egress; *sh in*, denotes shadow ingress; *sh eg*, shadow egress; *oc dis*, disappearance of satellite behind planet; *oc re*, reappearance from behind planet; *ec dis*, disappearance of satellite in planet's shadow; *ec re*, eclipse reappearance.

75TH MERIDIAN CIVIL TIME

JANUARY

D.	H.	M.	
1	21	27	III *sh in*
	22	23	III *tr in*
2	0	52	III *sh eg*
	1	49	III *tr eg*
	3	42	IV *sh in*
	5	29	II *ec dis*
	5	43	IV *tr in*
3	6	38	I *ec dis*
	23	51	II *sh in*
4	0	13	II *tr in*
	2	42	II *sh eg*
	3	4	II *tr eg*
	3	57	I *sh in*
	4	7	I *tr in*
	6	13	I *sh eg*
	6	23	I *tr eg*
5	1	7	I *ec dis*
	3	33	I *oc re*
	18	47	II *ec dis*
	21	51	II *oc re*
	22	25	I *sh in*
	22	33	I *tr in*
6	0	41	I *sh eg*
	0	49	I *tr eg*
	19	36	I *ec dis*
	21	59	I *oc re*
7	19	10	I *sh eg*
	19	15	I *tr eg*
9	1	26	III *sh in*
	1	38	III *tr in*
	4	52	III *sh eg*
9	5	4	III *tr eg*
11	2	28	II *sh in*
	2	28	II *tr in*
	5	19	II *tr eg*
	5	20	II *sh eg*
	5	50	I *tr in*
	5	51	I *sh in*
12	3	0	I *oc dis*
	5	19	I *ec re*
	18	46	III *ec re*
	21	15	II *oc dis*
13	0	10	II *ec re*
	0	16	I *tr in*
	0	19	I *sh in*
	2	32	I *tr eg*
	2	35	I *sh eg*
	21	26	I *oc dis*
	23	48	I *ec re*
14	18	27	II *tr eg*
	18	39	II *sh eg*
	18	42	I *tr in*
	18	48	I *sh in*
	20	58	I *tr eg*
	21	4	I *sh eg*
15	18	16	I *ec re*
16	4	53	III *tr in*
	5	25	III *sh in*
18	4	43	II *tr in*
	5	5	II *sh in*
	19	50	IV *tr in*
	21	41	IV *sh in*
	23	20	IV *tr eg*
19	1	12	IV *sh eg*
	4	44	I *oc dis*
	18	24	III *oc dis*
	22	46	III *ec re*
	23	28	II *oc dis*
20	2	0	I *tr in*
	2	13	I *sh in*
	2	44	II *ec re*
	4	16	I *tr eg*
	4	29	I *sh eg*
	23	10	I *oc dis*
21	1	42	I *ec re*
	17	51	II *tr in*
	21	18	II *sh in*
	20	26	I *tr in*
	20	42	I *sh in*
	20	43	II *tr eg*
	21	16	II *sh eg*
	22	41	I *tr eg*
	22	58	I *sh eg*
22	20	11	I *ec re*
26	21	41	III *oc dis*
27	1	42	II *oc dis*
	2	10	IV *oc dis*
	2	45	III *ec re*
	3	44	I *tr in*
	4	8	I *sh in*
	5	19	II *ec re*
	5	42	IV *oc re*
28	0	54	I *oc dis*
	3	37	I *ec re*
	20	8	II *tr in*
28	21	2	II *sh in*
	22	10	I *tr in*
	22	36	I *sh in*
	22	59	II *tr eg*
	23	54	II *sh eg*
29	0	26	I *tr eg*
	0	52	I *sh eg*
	19	21	I *oc dis*
	22	6	I *ec re*
30	18	36	II *ec re*
	18	52	I *tr eg*
	19	21	I *sh eg*

FEBRUARY

D.	H.	M.	
3	1	0	III *oc dis*
	3	57	II *oc dis*
4	2	40	I *oc dis*
	19	19	IV *sh eg*
	22	25	II *tr in*
	23	40	II *sh in*
	23	55	I *tr in*
5	0	31	I *sh in*
	1	17	II *tr eg*
	2	10	I *tr eg*
	2	31	II *sh eg*
	2	46	I *sh eg*
	21	6	I *oc dis*
6	0	1	I *ec re*
	18	13	III *tr eg*
	18	21	I *tr in*
	18	59	I *sh in*
	20	37	I *tr eg*
	20	51	III *sh eg*
6	21	11	II *ec re*
	21	15	I *sh eg*
7	18	30	I *ec re*
10	4	23	III *oc dis*
11	4	26	I *oc dis*
12	0	45	II *tr in*
	1	41	I *tr in*
	2	17	II *sh in*
	2	25	I *sh in*
	3	36	II *tr eg*
	3	56	I *tr eg*
	20	17	IV *oc re*
	22	52	I *oc dis*
13	0	2	IV *ec dis*
	1	56	I *ec re*
	3	47	IV *ec re*
	19	23	II *oc dis*
	20	7	I *tr in*
	20	54	I *sh in*
	21	22	III *sh in*
	21	37	III *tr eg*
	22	23	I *tr eg*
	23	9	I *sh eg*
	23	46	II *ec re*
14	0	50	III *sh eg*
	20	25	I *ec re*
15	18	27	II *sh eg*
19	3	7	II *tr in*
	3	28	I *tr in*
20	0	40	I *oc dis*
	3	52	I *ec re*
	21	41	III *tr in*
	21	43	II *oc dis*
	21	54	I *tr in*
	22	48	I *sh in*
21	0	10	I *tr eg*
	1	4	I *sh eg*
	1	6	III *tr eg*
	1	14	IV *tr in*
	1	22	III *sh in*
	2	20	II *ec re*
	19	7	I *oc dis*
	22	21	I *ec re*
22	18	37	I *tr eg*
	19	9	II *tr eg*
	19	33	I *sh eg*
	21	5	II *sh eg*
24	18	48	III *ec re*
27	2	28	I *oc dis*
	23	43	I *tr in*
28	0	4	II *oc dis*
	0	43	I *sh in*
	1	15	III *tr in*
	1	58	I *tr eg*
	2	59	I *sh eg*
	20	56	I *oc dis*

MARCH

D.	H.	M.	
1	0	16	I *ec re*
	18	43	II *tr in*
	19	12	I *sh in*
	20	25	I *tr eg*
	20	52	II *sh in*
	21	27	I *sh eg*
	21	34	II *tr eg*
	21	58	IV *ec re*
	23	43	II *sh eg*
2	18	45	I *ec re*
3	19	17	III *ec dis*
	22	48	III *ec re*
7	1	32	I *tr in*
	2	28	II *oc dis*
	2	38	I *sh in*
	22	46	I *oc dis*
8	2	12	I *ec re*
	20	0	I *tr in*
	21	6	I *sh in*
	21	11	II *tr in*
	22	15	I *tr eg*
	23	22	I *sh eg*
	23	30	II *sh in*
9	0	2	II *tr eg*
	2	21	II *sh eg*
	20	39	IV *tr eg*
	20	40	I *ec re*
10	20	48	II *ec re*
	22	4	III *oc re*
	23	17	III *ec dis*
11	2	48	III *ec re*
15	0	37	I *oc dis*
	21	51	I *tr in*
	23	1	I *sh in*
	23	41	II *tr in*
16	0	6	I *tr eg*
	1	17	I *sh eg*
	2	8	II *sh in*
	19	5	I *oc dis*
	22	36	I *ec re*
17	19	45	I *sh eg*
	22	22	III *oc dis*
	23	24	II *ec re*
18	0	36	IV *oc dis*
	1	49	III *oc re*
21	20	51	III *sh eg*
22	23	43	I *tr in*
23	0	56	I *sh in*
	1	58	I *tr eg*
	20	58	I *oc dis*
24	0	32	I *ec re*
	19	25	I *sh in*
	20	26	I *tr eg*
	20	39	II *oc dis*
	21	40	I *sh eg*
25	19	0	I *ec re*
26	20	56	II *sh eg*
	21	43	IV *sh in*
27	1	40	IV *sh eg*
28	19	39	III *tr eg*
	21	20	III *sh in*
29	0	51	III *sh eg*
30	1	36	I *tr in*
	22	52	I *oc dis*
31	20	5	I *tr in*
	21	20	I *sh in*
	22	19	I *tr eg*
	23	12	II *oc dis*
	23	35	I *sh eg*

APRIL

D.	H.	M.	
1	20	56	I *ec re*
2	20	43	II *sh in*
	20	57	II *tr eg*
	23	34	II *sh eg*
3	21	39	IV *oc re*
4	20	10	III *tr in*
	23	35	III *tr eg*
7	0	47	I *oc dis*
	21	59	I *tr in*
	23	15	I *sh in*
8	0	14	I *tr eg*
	19	16	I *oc dis*
	22	51	I *ec re*
9	19	59	I *sh eg*
	20	44	II *tr in*
	23	20	II *sh in*
	23	34	II *tr eg*
11	20	28	II *ec re*
12	0	10	III *tr in*
	19	48	IV *sh eg*
14	23	55	I *tr in*
15	19	18	III *ec dis*
	21	12	I *oc dis*
	22	52	III *ec re*
16	19	39	I *sh in*
	20	39	I *tr eg*
	21	54	I *sh eg*
	23	23	II *tr in*
18	23	4	II *ec re*
21	0	16	IV *ec dis*
22	21	43	III *oc re*
	23	9	I *oc dis*
	23	18	III *ec dis*
23	20	20	I *tr in*
	21	34	I *sh in*
	22	35	I *tr eg*
	23	49	I *sh eg*
24	21	11	I *ec re*
25	20	21	II *oc dis*
27	20	45	II *sh eg*
28	22	33	IV *tr in*
29	22	23	III *oc dis*
30	22	17	I *tr in*
	23	29	I *sh in*

MAY

D.	H.	M.	
1	19	36	I *oc dis*
	23	6	I *ec re*
2	20	13	I *sh eg*
	23	1	II *oc dis*
3	20	52	III *sh eg*
4	20	31	II *sh in*
	20	59	II *tr eg*
	23	22	II *sh eg*
4	23	22	II *sh eg*
7	22	37	IV *ec re*
8	21	35	I *oc dis*
9	19	52	I *sh in*
	21	1	I *tr eg*
	22	8	I *sh eg*
10	20	15	III *tr eg*
	21	19	III *sh in*
11	20	53	II *tr in*
13	20	10	II *ec re*
15	21	40	IV *tr eg*
16	20	44	I *tr in*
	21	47	I *sh in*
17	21	2	III *tr in*
	21	26	I *ec re*
24	20	4	I *oc dis*
25	20	28	I *sh eg*
27	20	35	II *oc dis*
29	20	31	II *sh eg*

JUNE

D.	H.	M.	
1	20	6	I *sh in*
	21	29	I *tr eg*
	21	48	IV *sh in*
5	20	16	II *sh in*
	21	26	II *tr eg*
8	21	13	I *tr in*
15	20	53	III *sh eg*
16	20	35	I *oc dis*
17	20	42	I *sh eg*
18	20	12	IV *sh eg*
24	20	19	I *sh in*
30	20	13	II *sh eg*

By reason of the proximity of Jupiter to the Sun the phenomena of the satellites are not given from July 1 to August 29.

AUGUST

D.	H.	M.	
30	4	13	II *tr in*
	4	44	III *oc re*
31	4	45	I *sh eg*

SEPTEMBER

D.	H.	M.	
7	4	21	I *sh in*
	4	59	I *tr in*
8	4	32	I *oc re*
	4	33	II *oc re*
15	3	30	I *ec dis*
16	3	47	I *tr eg*
17	3	50	III *tr eg*
22	5	23	I *ec dis*
23	3	29	I *tr in*
	4	56	I *sh eg*
24	3	0	I *oc re*
	3	2	II *sh eg*
	4	33	III *tr in*
	4	43	II *tr eg*
	4	43	III *sh eg*
27	3	42	IV *sh in*
30	4	32	I *sh in*
	5	28	I *tr in*

OCTOBER

D.	H.	M.	
1	2	44	II *sh in*
	4	35	II *tr in*
	4	59	I *oc re*
	5	3	III *sh in*
5	2	33	III *oc re*
6	3	5	IV *oc re*
8	3	38	I *ec dis*
	5	18	II *sh in*
9	3	12	I *sh eg*
	4	14	I *tr eg*
10	5	6	II *oc re*

D.	H.	M.	
12	2	30	III *ec re*
	3	9	III *oc dis*
14	2	22	IV *sh eg*
15	5	31	I *ec dis*
16	2	48	I *sh in*
	3	54	I *tr in*
	5	6	I *sh eg*
17	2	39	II *ec dis*
	3	23	I *oc re*
19	2	11	II *tr eg*
	2	49	III *ec dis*
23	4	42	I *sh in*
	5	51	I *tr in*
24	1	53	I *ec dis*
	5	15	II *ec dis*
	5	20	I *oc re*
25	1	28	I *sh eg*
	2	38	I *tr eg*
26	2	0	II *tr in*
	2	32	II *sh eg*
	4	51	II *tr eg*
30	1	49	III *tr in*
	5	25	III *tr eg*
31	2	51	IV *tr in*
	3	46	I *ec dis*

NOVEMBER

D.	H.	M.	
1	1	4	I *sh in*
	2	17	I *tr in*
	3	22	I *sh eg*
	4	34	I *tr eg*
2	1	44	I *oc re*
	2	14	II *sh in*
	4	38	II *tr in*
	5	5	II *sh eg*
4	2	34	II *oc re*
6	0	55	III *sh in*
	4	32	III *sh eg*
	5	55	III *tr in*
7	5	39	I *ec dis*
8	2	58	I *sh in*
	4	12	I *tr in*
	5	15	I *sh eg*
	5	26	IV *ec re*
9	3	39	I *oc re*
	4	47	II *sh in*
10	0	58	I *tr eg*
11	5	11	II *oc re*
13	4	53	III *sh in*
15	4	52	I *sh in*
	6	6	I *tr in*
16	2	0	I *ec dis*
	5	33	I *oc re*
17	0	35	I *tr in*
	1	37	I *sh eg*
	2	1	IV *tr eg*
	2	52	I *tr eg*
	3	25	III *oc re*
18	2	19	II *ec dis*
20	1	57	II *tr eg*
23	3	53	I *ec dis*
24	1	14	I *sh in*
24	2	17	III *ec re*
	2	28	I *tr in*
	3	31	I *sh eg*
	3	43	III *oc dis*
	4	45	I *tr eg*
25	1	54	I *oc re*
	4	54	II *ec dis*
27	1	38	II *tr in*
	2	2	II *sh eg*
	4	29	II *tr eg*
28	23	38	II *oc re*
30	5	46	I *ec dis*

DECEMBER

D.	H.	M.	
1	2	35	III *ec dis*
	3	7	I *sh in*
	4	20	I *tr in*
	5	24	I *sh eg*
	6	14	III *ec re*
	6	37	I *tr eg*
2	0	14	I *ec dis*
	3	46	I *oc re*
	23	52	I *sh eg*
3	1	5	I *tr eg*
	3	31	IV *sh in*
4	1	44	II *sh in*
	4	8	II *tr in*
5	1	16	III *tr eg*
6	2	8	II *oc re*
8	5	0	I *sh in*
8	6	11	I *tr in*
	6	33	III *ec dis*
9	2	8	I *ec dis*
	5	36	I *oc re*
	23	29	I *sh in*
10	0	38	I *tr in*
	1	46	I *sh eg*
	2	55	I *tr eg*
11	0	4	I *oc re*
	4	18	II *sh in*
	6	36	II *tr in*
	23	43	IV *oc dis*
12	0	22	III *sh eg*
	1	26	III *tr in*
	4	33	IV *oc re*
	5	0	III *tr eg*
	23	23	II *ec dis*
13	4	36	II *oc re*
14	22	41	II *tr eg*
16	4	1	I *ec dis*
17	1	22	I *sh in*
	2	28	I *tr in*
	3	39	I *sh eg*
	4	45	I *tr eg*
	22	29	I *ec dis*
18	1	53	I *oc re*
	22	28	I *sh eg*
	23	12	I *tr eg*
19	0	42	III *sh in*
	4	20	III *sh eg*
	5	7	III *tr in*
20	1	58	II *ec dis*
	2	13	IV *sh eg*
21	22	14	II *tr in*
	23	1	II *sh eg*
22	1	6	II *tr eg*
	22	21	III *oc re*
23	5	54	I *ec dis*
24	3	15	I *sh in*
	4	16	I *tr in*
	5	33	I *sh eg*
	6	33	I *tr eg*
25	0	22	I *ec dis*
	3	41	I *oc re*
	21	44	I *sh in*
	22	43	I *tr in*
26	0	1	I *sh eg*
	1	0	I *tr eg*
	4	40	III *sh in*
	22	8	I *oc re*
27	4	32	II *ec dis*
28	6	32	IV *ec dis*
	22	42	II *sh in*
29	0	37	II *tr in*
	1	35	II *sh eg*
	3	29	II *tr eg*
	22	7	III *ec re*
	22	18	III *oc dis*
30	1	54	III *oc re*
	22	35	II *oc re*
31	5	9	I *sh in*
	6	4	I *tr in*

STAR TABLE

From the times of the upper transit of the Pole Star may be derived, with the aid of the following Table, the approximate times of the culmination, and of the rising and setting of the principal fixed stars, as seen from the parallel of 45° north latitude.

To ascertain when any star found in the following Table will be on the meridian, *add* the number in the left-hand column of figures to the meridian transit of the Pole Star given in the calendar, and from the result *subtract* the constant quantity 1h. 38m.

To find the time of *rising* of the star, *subtract* the number opposite to it in the right-hand column of figures from the time of its meridian passage. For the *setting*, *add* the same number to the time of its meridian passage. Those stars marked (....) revolve in a circle of perpetual apparition, and do not rise or set at places in and to the north of latitude 45°.

Example.— Find the time of culmination, of *α* Tauri (*Aldebaran*), January 1st, 1943.

	h.	*m.*
Upper Transit of *Polaris* (from Calendar), ...	19	2
From Star Table add	4	33
	23	35
Subtract constant.....	1	38
Local Mean Time Meridian passage	21	57

Name of Star	On Meridian	Rises and Sets
	h. *m.*	*h.* *m.*
α Andromedæ	0 5	8 12
γ Pegasi (Algenib)..	0 10	7 1
α Cassiopeiæ.....	0 37	.....
β Ceti	0 41	4 42
β Arietis.....	1 51	7 27
α Arietis	2 4	7 40
α Ceti.....	2 59	6 15
α Persei.....	3 20	.....
α Tauri (Aldebaran)	4 33	7 8
β Orionis (Rigel)....	5 12	5 27
α Aurigæ (Capella)..	5 12	.....
β Tauri.....	5 23	8 11
δ Orionis.....	5 29	5 59
ε Orionis.....	5 33	5 55
α Columbæ.....	5 38	3 10
α Orionis.....	5 52	6 30
α Canis Majoris (Sirius)	6 43	4 51
ε Canis Majoris.....	6 56	3 47
α Geminorum (Castor)	7 31	8 35
α Canis Minoris (Procyon)	7 36	6 22
β Geminorum(Pollux	7 42	8 9
α Hydræ.....	9 25	5 27
α Leonis (Regulus).	10 5	5 50
γ 1Leonis.	10 17	7 26
α Ursæ Majoris....	11 0	.....
β Leonis...	11 46	7 2
β Corvi.....	12 31	4 20
α Virginis (Spica)....	13 22	5 16
η Ursæ Majoris.....	13 45	.....
α Bootis (Arcturus).	14 13	7 24
β Ursæ Minoris.....	14 51	.....
β Libræ.....	15 14	5 24
α Coronæ Borealis	15 32	8 8
α Serpentis.....	15 41	6 27
β^1 Scorpii.	16 2	4 37
α Scorpii(Antares)	16 26	4 2
α^1 Herculis.....	17 12	7 0
δ Draconis.....	17 29	.....
γ Draconis.	17 55	.....
α Lyræ (Vega).....	18 35	9 40
α Aquilæ (Altair)	19 48	6 35
α Cygni.....	20 39	.....
α Cephei.....	21 17	.....
β Aquarii.....	21 29	5 36
α Aquarii.....	22 3	5 57
α Pisces Aust. (Fomalhaut)	22 55	3 38
α Pegasi.....	23 2	7 1

MOON POSITIONS, 1943

The Moon during 1943 will be at its farthest North and South limits on the following dates, Greenwich Civil Time:

Jan. 6 ..	19° 23′	South	
" 19 ..	19 23	North	
Feb. 2 ..	19 21	S. *min.*	
" 15 ..	19 20	N. *min*	
Mar. 1 ..	19 21	South	
" 15 ..	19 24	North	
" 29 ..	19 29	South	
Apr. 11 ..	19 35	North	
" 25 ..	19 42	South	
May 8 ..	19 48	North	
May 22 ..	19° 54′	South	
June 5 ..	19 58	North	
" 19 ..	19 59	South	
July 2 ..	20 0	North	
" 16 ..	19 59	South	
" 29 ..	19 58	North	
Aug. 13 ..	19 58	South	
" 26 ..	19 58	North	
Sept. 9 ..	20 1	South	
" 22 ..	20 5	North	
Oct. 6 ..	20° 12′	South	
" 19 ..	20 19	North	
Nov. 2 ..	20 27	South	
" 16 ..	20 33	North	
Nov. 30 ..	20° 38′	South	
Dec. 13 ..	20 42	N. *max.*	
" 27 ..	20 42	S. *max.*	

At *Full Moon* the moon will be north or south of the Equator as follows, Greenwich Civil Time:

Jan. 21 ..	17° 55′	North	
Feb. 20 ..	11 43	North	
Mar. 21 ..	2 37	North	
Apr. 20 ..	6 57	South	
May 19 ..	14 53	South	
June 18 ..	19 24	South	
July 17 ..	19° 22′	South	
Aug. 15 ..	14 41	South	
Sept. 14 ..	6 31	South	
Oct. 13 ..	3 9	North	
Nov. 12 ..	12 38	North	
Dec. 11 ..	19 7	North	

ECLIPSES, PLANETARY CONJUNCTIONS, Etc., in the Year 1943

ASTRONOMICAL SYMBOLS.—☉ Sun, ☾ the Moon, ☿ Mercury, ♀ Venus, ⊕ the Earth, ♂ Mars, ♃ Jupiter, ♄ Saturn. ♅ Uranus, ♆ Neptune, ☌ Conjunction, □ Quadrature, ☍ Opposition. ☊ Ascending Node, ☋ Descending Node, ♈ Aries, ♋ Cancer, ♎ Libra, ♑ Capricornus. Perihelion :— nearest the Sun. Aphelion:—farthest from the Sun. Conjunction:—having the same Longitude or Right Ascension. Opposition:—differing 180° in Longitude or Right Ascension. Quadrature:—differing 90° in Longitude or Right Ascension. UNIVERSAL TIME OR GREENWICH CIVIL TIME.

January

D.	H.			°	′	
2	5	⊕	in Perihelion			
4	1	♀	in Aphelion			
4	10	☌	☾	♂	5	6 S
4	14	♆	stationary in R.A.			
7	11	♀	☌	☾		
7	22	☿	☌	☾	☿	2 47 S
8	21	☿	great. elong. E.		19	8
11	7	♃	☍	☉		
12	10	☿	in ♑			
15	10	☿	stationary in R.A.			
16	8	♅	☌	☾	♅	5 10 N
16	11	☿	☌	♀	☿	2 43 N
16	19	♄	☌	☾	♄	3 22 N
17	1	☿	in Perihelion			
20	12	♃	☌	☾	♃	3 24 N
24	19	☿	☌	☉	Inferior	
26	11	♆	☌	☾	♆	1 54 S
26	14	☿	greatest Hel. Lat. S.			
27	7	☿	greatest Hel. Lat. N.			

February

D.	H.			°	′	
2	7	☌	☾	☌	4 33	S
3	15	☿	☌	☾	☿	0 21 N
4	—	☉	total eclipse			
5	9	☼	stationary in R.A.			
6	10	♀	☌	☾	♀	0 28 S
6	17	♄	stationary in R.A.			
8	2	♅	stationary in R.A.			
12	14	♅	☌	☾	♅	5 15 N
13	1	♄	☌	☾	♄	3 35 N
16	13	♃	☌	☾	♃	3 41 N
18	10	☿	great. elong. W.		26	24
19	18	☿	in ♒			
20	—	☾	partial eclipse			
20	4	♅	□	☉		
22	16	♆	☌	☾	♆	1 51 S
25	10	♄	□	☉		

March

D	H.			°		
2	0	☿	in Aphelion			
3	3	♂	☌	☾	♂	3 25 S
4	19	☿	☌	☾	☿	2 8 S
8	8	♀	☌	☾	♀	3 25 N
11	24	♅	☌	☾	♅	5 12 N
12	2	♃	stationary in R.A.			
12	11	♄	☌	☾	♄	3 37 N
15	18	♃	☌	☾	♃	3 43 N
21	12	☉	enters ♈, Spring com.			
21	21	♆	☌	☾	♆	1 45 S
22	5	♆	☍	☉		
22	8	☿	greatest Hel. Lat. S.			
23	21	♀	in ♌			
31	22	♂	☌	☾	♂	1 50 S

April

D.	H.			°	′	
4	8	☿	☌	☉	superior	
4	21	☿	☌	☾	☿	3 14 N
6	22	♃	□	☉		
7	11	♀	☌	☾	♀	6 3 N
8	11	♅	☌	☾	♅	5 2 N
9	1	♄	☌	☾	♄	3 30 N
10	9	☿	in ♑			
12	5	♃	☌	☾	♃	3 26 N
15	0	☿	in Perihelion			
18	4	♀	☌	♅	♀	1 27 N
18	4	♆	☌	☾	♆	1 45 S
25	4	♀	☌	♄	♀	3 5 N
25	6	☿	greatest Hel. Lat. N.			
26	9	♀	in Perihelion			
29	17	♂	☌	☾	♂	0 1 S
30	21	☿	great. elong. E.		20	45

May

D.	H.			°	′	
5	18	☿	☌	♅	☿	2 41 N
5	22	♅	☌	☾	♅	4 53 N
5	22	☿	☌	☾	☿	7 33 N
6	15	♄	☌	☾	♄	3 19 N
7	18	♀	☌	☾	♀	6 14 N
9	20	♃	☌	☾	♃	2 59 N
12	16	☼	stationary in R.A.			
15	12	♆	☌	☾	♆	1 55 S
18	9	♀	greatest Hel. Lat. N.			
18	15	☿	☌	♅	☿	0 8 N
18	17	☿	in ♉			
23	15	☿	☌	☉	inferior	
26	19	♅	☌	☉		
28	10	☌	☌	☾	☌	1 42 N
28	12	☌	greatest Hel. Lat. S.			
28	23	☿	in Aphelion			

June

D.	H.			°	′	
1	17	♀	☌	♃	♀	2 3 N
1	19	☿	☌	☾	☿	1 30 N
2	8	♅	☌	☾	♅	4 49 N
3	6	♄	☌	☾	♄	3 10 N
4	19	☿	stationary in R.A.			
6	14	♃	☌	☾	♃	2 24 N
6	24	♀	☌	☾	♀	4 0 N
7	15	♄	☌	☉		
11	10	♆	stationary in R. A.			
11	20	♆	☌	☾	♆	2 9 S
18	6	☿	great. elong. W.		23	1
18	7	☿	greatest Hel. Lat. S.			
20	9	☿	☌	♅	☿	3 8 S
21	14	♆	□	☉		
22	7	☉	enters ♋, Summer com.			
22	12	☌	in Perihelion			
26	5	☌	☌	☾	☌	2 59 N
28	1	♀	great. elong. E.		45	26
29	18	♅	☌	☾	♅	4 50 N
30	5	☿	☌	♄	☿	0 6 S
30	19	♄	☌	☾	♄	3 3 N
30	21	☿	☌	☾	♀	3 2 N

July

D.	H.			°	′	
4	8	♃	☌	☾	♃	1 51 N
4	10	⊕	in Aphelion			
6	16	♀	☌	☾	♀	0 27 S
7	8	☼	in ♌			
9	4	♆	☌	☾	♆	2 23 S
11	23	☼	in Perihelion			
13	10	♀	in ♒			
18	3	☿	☌	☉	Superior	
22	5	☿	greatest Hel. Lat. N.			
22	20	☿	☌	♃	☿	1 20 N
24	23	☌	☌	☾	☌	3 37 N
27	2	♅	☌	☾	♅	4 53 N
28	7	♄	☌	☾	♄	2 57 N
30	13	♃	☌	☉		
31	17	♀	greatest brilliancy			

August

D.	H.			°	′	
1	—	☉	Annular Eclipse			
1	2	♃	☌	☾	♃	1 21 N
2	15	☿	☌	☾	☿	0 34 N
4	8	♀	☌	☾	♀	6 32 S
5	11	♆	☌	☾	♆	2 30 S
13	9	♀	stationary in R.A.			
14	16	☿	in ♒			
15	—	☾	partial eclipse			
16	20	♀	in Aphelion			
17	7	☿	☌	♀	☿	6 4 N
22	16	☌	☌	☾	☌	3 31 N
23	10	♅	☌	☾	♅	4 51 N
24	2	☌	□	☉		
24	18	♄	☌	☾	♄	2 47 N
24	23	☿	in Aphelion			
28	21	♃	☌	☾	♃	0 50 N
29	5	☿	great. elong. E.		27	17
29	10	☿	☌	♆	☿	3 58 S
31	6	♀	☌	☾	♀	11 28 S

September

D.	H.			°	′	
1	18	♆	☌	☾	♆	2 32 S
1	24	☿	☌	☾	♌	7 16 S
2	3	♅	□	☉		
6	0	♀	☌	☉	Inferior	
8	7	♀	greatest Hel. Lat. S.			
9	12	☌	☌	♅	☌	1 10 S
11	8	☿	stationary in R.A.			
14	7	☿	greatest Hel. Lat. S.			
14	23	♅	stationary in R.A.			
19	18	♅	☌	☾	♅	4 44 N
20	3	♄	□	☉		
20	3	☌	☌	☾	☌	3 35 N
21	5	♄	☌	☾	♄	2 32 N
21	23	☿	☌	♆	☿	5 12 S
23	22	☉	enters ♎, Autumn com.			
24	17	☼	☌	☉	Inferior	
25	13	♀	stationary in R. A.			
25	14	♃	☌	☾	♃	0 18 N
25	18	♆	☌	☉		
26	16	☿	☌	☾	♀	8 22 S
28	15	☿	☌	☾	☿	5 15 S
29	3	☿	☌	☾	♆	2 34 S

October

D.	H.			°	′	
3	1	☿	stationary in R.A.			
3	7	☿	in ♌			
7	22	☿	in Perihelion			
9	19	♄	stationary in R.A.			
10	7	☿	greatest elong. W.		18	1
13	4	♀	greatest brilliancy			
13	18	☿	☌	♆	☿	0 37 N
17	2	♅	☌	☾	♅	4 32 N
18	4	☌	☌	☾	☌	3 48 N
18	5	☿	greatest Hel. Lat. N.			
18	14	♄	☌	☾	♄	2 16 N
22	19	☼	in ♌			
23	7	♃	☌	☾	♃	0 14 S
25	3	♀	☌	☾	♀	4 15 S
26	12	♆	☌	☾	♆	2 41 S
28	1	☌	stationary in R.A.			
28	6	☿	☌	☾	☿	3 35 S

November

D.	H.			°	′	
3	14	♀	in ♌			
10	12	☿	☌	☉	Superior	
10	15	♎	in ♍			
13	10	♅	☌	☾	♅	4 27 N
13	12	♀	☌	♆	♀	0 22 S
14	10	☌	☌	☾	☌	4 57 N
14	21	♄	☌	☾	♄	2 7 N
16	16	♀	great. elong. W.		46	40
19	8	♃	□	☉		
19	21	♃	☌	☾	♃	0 41 S
20	22	☼	in Aphelion			
22	22	♆	☌	☾	♆	2 55 S
23	18	♀	☌	☾	♀	2 58 S
23	9	☿	☌	☾	☿	5 54 S
28	13	☌	nearest ⊕			
29	22	♅	☍	☉		

December

D.	H.			°	′	
5	18	☌	☍	☉		
7	8	♀	in Perihelion			
10	16	♅	☌	☾	♅	4 30 N
10	24	☌	☌	☾	☌	6 41 N
11	6	☿	greatest Hel. Lat. S.			
12	1	♄	☌	☾	♄	2 11 N
14	11	♃	stationary in R.A.			
16	0	♄	☍	☉		
17	7	♃	☌	☾	♃	0 53 S
20	8	♆	☌	☾	♆	3 10 S
22	18	☉	enters ♑, Winter com.			
23	2	☼	great. elong. E.		20	2
23	19	♀	☌	☾	♀	2 43 S
26	21	♆	□	☉		
26	22	☌	☌	♅	☌	2 46 N
28	13	☿	☌	☾	☿	1 37 S
29	2	♀	greatest Hel. Lat. N.			
30	7	☿	in ♌			
30	12	☿	stationary in R.A.			

MEAN PLACES OF 99 STARS (January 1 d. 228 G.C.T.) 1943

Name of Star.	Mag.	Right Ascensi'n	Ann'al Variat.	Declinat'n	An'l Var.
		h m s	*s*	° ′ ″	″
α Andromedæ ... (*Alpheratz*).	2·2	0 5 26·1	+ 3·10	28 46 33·0	+19·9
β Cassiopeiæ *Caph*	2·4	0 6 7·3	3·20	58 50 7·7	19·9
γ Pegasi *Algenib*.	2·9	0 10 17·8	3·09	14 52 0·5	20·0
α Cassiopeiæ .... *Schedir*.	Var	0 37 15·5	3·40	56 13 30·4	19·8
β Ceti	2·2	0 40 43·7	3·01	-18 17 57·0	19·8
γ Cassiopeiæ	Var	0 53 15·0	3·62	60 24 30·9	19·5
β Andromedæ ..	2·4	1 6 32·0	3·36	35 19 8·0	19·1
α Ursæ Minoris ..	2·1	1 44 22·8	36·6	88 59 38·4	18·1
β Arietis *Sheratan*	2·7	1 51 29·1	3·31	20 31 48·8	17·6
γ Andromedæ.... *Almach*.	2·3	2 0 23·4	3·68	42 3 26·1	17·3
α Arietis *Hamal*.	2·2	2 3 57·2	3·38	23 11 37·8	17·0
α Ceti *Menkar*...	2·8	2 59 17·8	3·14	3 52 2·3	14·1
β Persei *Algol* ..	Var	3 4 27·0	3·90	40 44 15·3	13·9
α Persei *Mar'fak*.	1·9	3 20 14·5	4·28	49 39 36·2	12·8
η Tauri *Alcyone*..	3·0	3 44 5·5	3·57	23 55 49·5	11·2
ζ Persei	2·9	3 50 32·6	3·77	31 42 57·6	10·7
ε Persei	3·0	3 54 1·3	4·03	39 50 49·4	10·4
γ Eridani.....	3·2	3 55 22·1	2·80	-13 40 9·9	10·3
α Tauri *Ald'b'ran*	1·1	4 32 38·8	3·44	16 23 46·7	7·3
ι Aurigæ	2·9	4 53 16·6	3·91	33 4 39·9	5·7
β Eridani	2·9	5 5 2·7	2·95	- 5 9 31·0	4·7
β Orionis *Rigel* ..	0·3	5 11 47·8	2·88	- 8 15 57·8	4·2
α Aurigæ *Capella*	0·2	5 12 28·4	4·43	45 56 32·3	3·7
γ Orionis *Bellatrix*	1·7	5 22 4·3	3·22	6 17 58·7	3·3
β Tauri *El Nath*.	1·8	5 22 41·2	3·79	28 33 40·3	3·1
δ Orionis	2·5	5 29 5·6	3·06	- 0 20 23·0	2·7
α Leporis *Arneb* .	2·7	5 30 12·9	2·65	-17 51 42·2	2·6
ε Orionis *Alnilam*	1·8	5 33 19·2	3·04	- 1 14 12·3	2·3
α Columbæ *Phact*	2·8	5 37 35.0	2·17	-34 6 12·0	1·9
κ Orionis	2·2	5 45 3·1	2·85	- 9 41 18·5	1·3
α Orionis .... *Betelgeux*.	Var	5 52 5 1	3·25	7 23 53·2	0·7
β Aurigæ..... *Menkalinan*.	2·1	5 55 20·8	4·40	44 56 37·9	0·4
θ Aurigæ.....	2·7	5 55 50·0	4·09	37 12 38·2	0·3
γ Geminorum.... *Alhena*.	1·9	6 34 25·1	3·47	16 26 58·7	- 3·1
α Canis Maj. *Siri's*	-1·6	6 42 38·2	2·64	-16 38 11·9	- 4·9
ε Canis Majoris .. *Adhara*.	1·6	6 56 23.1	2·36	-28 53 36·0	- 4·9
δ Canis Majoris.. *Wezen*.	2·0	7 6 4·4	.2·44	-26 18 5·3	- 5·7
β Canis Minoris..	3·1	7 24 3·6	3·25	8 24 20·6	- 7·2
α Geminor'm *Cst'r*	1·6	7 30 57 9	3·83	32 0 54·4	- 7·8
α Canis Min *P'cy'n*	0·5	7 36 19·1	3·14	5 22 21·2	- 9·2
θ Geminor. *Poll'x*	1·2	7 41 49·8	3·67	28 9 55·9	- 8·7
i Ursæ Majoris..	3·1	8 55 18·9	4·11	48 16 0·8	-14·1
α Hydræ *Alphard*	2·2	9 24 47·2	2·95	- 8 24 38·3	-15·6
α Leonis *Regulus*	1·3	10 5 20·3	3·20	12 14 47·6	-17·6
γ' Leonis.....	2·6	10 16 50 0	3·31	20 7 50·1	-18·2
α Ursæ Majoris .. *Dubhe*.	2·0	11 0 13·6	3·70	62 3 32 9	-19 4
δ Leonis.....	2·6	11 11 4 8	3·19	20 50 10·7	-19·7
θ Leonis *Denebola*	2·2	11 46 9·2	3·06	14 53 26·6	-20·1
γ Ursæ Majoris ..	2·5	11 50 50 5	3·16	54 0 42·1	-20·0

Name of Star.	Mag.	Right Ascensi'n	Ann'al Variat.	Declinat'n	An'l Var.
		h m s	*s*	° ′ ″	″
γ Corvi.....	2·8	12 12 52·2	3·08	-17 13 32·0	-20·0
β Corvi.	2·8	12 31 23·3	3·15	-23 4 54·2	-19·9
γ Virginis	2·9	12 38 46·2	3·04	1 8 13·4	-19·8
ε Ursæ Maj. *Al'th*	1·7	12 51 31·6	2·64	56 16 8·1	-19·6
α Virginis *Spica* .	1·2	13 22 11·2	3·16	-10 51 51·8	-18·8
η Ursæ Majoris .. *Alkaid*.	1·9	13 45 17·8	2·36	49 35 50·0	-18·0
η Bootis..... ...	2·8	13 51 58·2	2·86	18 40 57.7	-18·1
α Bootis *Arct'r's*.	0·2	14 13 3·6	2·74	19 28 42·2	-18·8
γ Bootis.....	3·0	14 29 46·9	2·42	38 33 24·4	-15·8
ε Bootis *Izar*....	2·7	14 42 29·8	2·62	27 18 48·9	-15·2
α^2 Libræ	2·9	14 47 43·2	3·32	-15 48 21·8	-15·0
β Ursæ Minoris .. *Kochab*.	2·2	14 50 50·9	- 0·18	74 23 18·6	-14·7
β Libræ	2·7	15 13 56·1	3·23	- 9 10 25·9	-13·3
γ Ursæ Minoris ..	3·1	15 20 48 0	- 0·10	72 2 12·7	-12·8
α Coronæ B're'lis *Alphecca*.	2·3	15 32 16·4	2·54	26 54 19·6	-12·1
α Serpentis	2·8	15 41 27 5	2·96	6 36 13 3	-11·3
δ Scorpii	2·6	15 56 57·5	3·55	-22 27 39·7	-10.3
β^1 Scorpii	2·9	16 2 7·1	3·49	-19 39 3·6	- 9·9
δ Ophiuchi	3·0	16 11 21·3	3·14	- 3 32 56·5	- 9·3
η Draconis.....	2·9	16 23 12.8	0·81	61 38 34·2	- 8·2
α Scorpii *Ant'res*.	1·2	16 25 54·5	3·68	-26 18 25.9	- 8·0
ϑ Herculis	2·8	16 27 46·0	2·58	21 36 45·2	- 7·9
ζ Ophiuchi	2·7	16 34 1·0	3·30	-10 27 11·6	- 7·3
η Ophiuchi *mean*	2·0	17 7 6·4	3·44	-15 29 21·7	- 4·5
α^1 Herculis ..... *Rasalgeti*.	var	17 12 2·8	2·74	14 27 14·2	- 4·1
β Draconis *Alw'd*	3·0	17 29 8·5	1·36	52 20 34·4	- 2·7
α Ophiuchi ..... *Rasalague*.	2·1	17 32 17·2	2·78	12 36 0·3	- 2 6
γ Draconis *Etam*.	2·4	17 55 16·8	1·39	51 29 41·5	- 0·4
γ Sagittarii	3·1	18 2 8·7	3·85	-30 25 36·0	0·0
λ Sagittarii.....	2·9	18 24 27·1	3·70	-25 27 17·9	2·0
α Lyræ *Vega*	0·1	18 35 0·4	2·03	38 43 46·2	3·3
σ Sagittarii *Nun*.	2·1	18 51 43·9	3·72	-26 22 9 6	4·4
ζ Aquilæ	3·0	19 2 47·3	2·76	13 46 38·5	5·3
δ Draconis	3·2	19 12 32·7	0·01	67 33 40.7	6·3
β' Cygni *Albireo*.	3·2	19 28 25·3	2·42	27 50 19·5	7·5
δ Cygni.....	3·0	19 43 11·6	1·88	44 59 26·8	8·8
γ Aquilæ *Taraz'd*	2·0	19 43 32·9	2·85	10 28 23··	8·8
α Aquilæ *Altair* .	0·9	19 48 0·1	2·93	8 42 59·2	9·5
γ Cygni.....	2·3	20 20 10·9	2·15	40 4 23 9	11·5
α Cygni *Deneb*...	1·3	20 39 29·2	2·04	45 4 33·0	12·9
ε Cygni.....	2·6	20 43 54·2	2·43	33 45 20·9	13·5
α Cephei ..... *Alderamin*	2·6	21 17 13·2	1·43	62 20 37·0	15·2
β Aquarii.....	3·1	21 28 33·5	3·16	- 5 49 22·5	15·8
ε Pegasi *Enif*....	2·5	21 41 23·1	2·95	9 36 46·1	16·5
α Aquarii..... *Sadalmelik*.	3·2	22 2 51·4	3·08	- 0 35 51·0	17·5
η Pegasi.....	3·1	22 40 19 6	2·81	29 55 21·6	18·8
α Piscis Aust .... *Fomalhaut*	1·3	22 54 30·3	3·32	-29 55 29·2	19·1
β Pegasi *Scheat*.	2·6	23 1 0·4	2·91	27 46 23·8	19·5
α Pegasi *Markab*	2·6	23 1 55·1	2·99	14 53 53·6	19·4
γ Cephei	3·4	23 36 59·2	2·46	77 18 51·2	20·1

1943 MORNING AND EVENING STARS

MERCURY—Evening Star to January 24; Morning Star to April 4; Evening Star to May 23; Morning Star to July 18; Evening Star to September 24; Morning Star to November 10; Evening Star for rest of year.

VENUS—Evening Star to September 6; Morning Star for rest of year. Greatest brilliancy July 31 and October 13.

MARS—Morning Star to opposition with the Sun on December 5; Evening Star for rest of year. Stellar magnitude at opposition—1.7.

JUPITER—Morning Star to opposition with the Sun on January 11; Evening Star to conjunction with the Sun July 30; Morning Star for rest of year. Stellar Magnitude at opposition—2.2.

SATURN—Evening Star to conjunction with the Sun on June 7; Morning Star to opposition with the Sun on December 16. Stellar Magnitude at opposition —0.3.

URANUS—Evening Star to conjunction with the Sun on May 26; Morning Star to opposition with the Sun on November 29. Stellar Magnitude at opposition 5.9, just visible to good eyesight.

NEPTUNE—Morning Star to opposition with the Sun on March 22; Evening Star to conjunction with the Sun on September 25. Morning Star for rest of year. Stellar Magnitude at opposition 7.7.

Moon's Phases

- ● New Moon... 6 D. 7 H. 37 M.
- ☽ First Quarter 13 D. 2 H. 48 M.
- ○ Full Moon... 21 D. 5 H. 48 M.
- ☾ Last Quarter. 29 D. 3 H. 13 M.

JANUARY, 1943

Moon's Phases

- Perigee..... 6 D. 7 H. — M.
- Apogee.....19 D. 18 H. — M.

Day of Year.	Day of Month.	Day of W'k.	TORONTO {LAT. 43° 40′ LON. 79° 24′} Sun Rises	Sun Sets	Moon Rises	Moon Sets	QUEBEC {LAT. 46° 48′ LON. 71° 13′} Sun Rises	Sun Sets	Moon Rises	Moon Sets	WINNIPEG {LAT. 49° 53′ LON. 97° 7′} Sun Rises	Sun Sets	Moon Rises	Moon Sets	For Lat. 45° N.—Long. 77° 0′ W. (5 h. 8 m.) Local Mean Time: Sun's Declination	Sun on Meridian	Right Ascension of Mean Sun	Moon on Meridian	Moon's Zenith Distance	Moon's Age at Noon	Upper Transit Pole Star	Sidereal Time Sun on Meridian
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	° ′ ″	h m s	h m s	h m	°	days	h m s	h m s
1	1	Fri	7 52	16 51	1 56	13 19	7 31	16 6	1 35	12 41	8 27	16 36	2 17	13 22	23 2 6	12 3 26	18 41 54.4	7 23	52.6	24.6	19 2 3	18 45 21
2	2	Sat	7 52	16 51	3 5	13 55	7 31	16 7	2 36	13 25	8 27	16 37	3 30	13 53	22 57 5	12 3 54	18 45 51.0	8 15	56.8	25.6	18 58 6	18 49 6
3	3	Sun	7 52	16 52	4 16	14 37	7 31	16 8	3 49	13 55	8 27	16 38	4 45	14 32	22 51 36	12 4 22	18 49 47.5	9 11	60.4	26.6	18 54 9	18 54 11
4	4	Mon	7 52	16 53	5 28	15 26	7 31	16 9	5 2	14 44	8 27	16 39	6 0	15 20	22 45 40	12 4 50	18 53 44.1	10 10	63.0	27.6	18 50 12	18 58 35
5	5	Tue	7 52	16 54	6 36	16 24	7 31	16 10	6 12	15 40	8 26	16 40	7 11	16 17	22 39 18	12 5 17	18 57 40.7	11 13	64.3	28.6	18 46 15	19 2 59
6	6	Wed	7 52	16 55	7 41	17 29	7 30	16 11	7 16	16 46	8 26	16 41	8 14	17 23	22 32 28	12 5 44	19 1 37.2	12 16	64.1	N.M.	18 42 18	19 7 22
7	7	Thu	7 52	16 56	8 37	18 42	7 30	16 12	8 12	17 59	8 26	16 42	9 8	18 37	22 25 11	12 6 11	19 5 33.8	13 19	62.4	1.2	18 38 21	19 11 46
8	8	Fri	7 52	16 57	9 25	19 55	7 30	16 13	8 58	19 14	8 25	16 44	9 52	19 54	22 17 28	12 6 37	19 9 30.3	14 19	59.4	2.2	18 34 24	19 16 8
9	9	Sat	7 51	16 58	10 6	21 7	7 30	16 15	9 38	20 28	8 25	16 45	10 28	21 11	22 9 19	12 7 2	19 13 26.9	15 14	55.5	3.2	18 30 27	19 20 30
10	10	Sun	7 51	17 0	10 42	22 17	7 29	16 16	10 11	21 40	8 25	16 47	11 0	22 26	22 0 44	12 7 27	19 17 23.5	16 7	51.1	4.2	18 26 29	19 24 52
11	11	Mon	7 51	17 1	11 14	23 24	7 29	16 17	10 42	22 51	8 24	16 48	11 27	23 38	21 51 42	12 7 51	19 21 20.0	16 57	46.5	5.2	18 22 32	19 29 12
12	12	Tue	7 51	17 2	11 45	. . .	7 29	16 18	11 10	23 58	8 24	16 49	11 54	. . .	21 42 16	12 8 15	19 25 16.6	17 44	42.0	6.2	18 18 35	19 33 33
13	13	Wed	7 51	17 3	12 14	0 31	7 28	16 20	11 37	. . .	8 23	16 51	12 19	0 48	21 32 24	12 8 38	19 29 13.1	18 31	37.7	F.Q.	18 14 37	19 37 52
14	14	Thu	7 50	17 5	12 44	1 33	7 28	16 21	12 5	1 3	8 23	16 52	12 45	1 55	21 22 7	12 9 0	19 33 9.7	19 16	34.0	8.2	18 10 40	19 42 11
15	15	Fri	7 50	17 6	13 16	2 34	7 27	16 23	12 36	2 5	8 22	16 54	13 13	2 59	21 11 26	12 9 22	19 37 6.2	20 2	30.8	9.2	18 6 43	19 46 30
16	16	Sat	7 49	17 7	13 50	3 33	7 26	16 24	13 9	3 6	8 21	16 55	13 45	4 1	21 0 20	12 9 43	19 41 2.8	20 49	28.3	10.2	18 2 46	19 50 47
17	17	Sun	7 49	17 8	14 28	4 30	7 25	16 25	13 46	4 4	8 20	16 56	14 21	5 0	20 48 50	12 10 3	19 44 59.3	21 36	26.5	11.2	17 58 48	19 55 4
18	18	Mon	7 48	17 9	15 10	5 23	7 24	16 26	14 27	4 58	8 19	16 58	15 2	5 56	20 36 56	12 10 23	19 48 55.9	22 23	25.7	12.2	17 54 51	19 59 20
19	19	Tue	7 48	17 11	15 57	6 23	7 24	16 28	15 13	5 49	8 18	16 59	15 49	6 47	20 24 39	12 10 42	19 52 52.5	23 11	25.5	13.2	17 50 54	20 3 36
20	20	Wed	7 47	17 12	16 48	7 0	7 23	16 29	16 5	6 35	8 17	17 1	16 41	7 32	20 11 59	12 11 0	19 56 49.0	23 58	26.7	14.2	17 46 57	20 7 51
21	21	Thu	7 46	17 13	17 41	7 42	7 22	16 30	17 0	7 16	8 16	17 2	17 37	8 11	19 58 56	12 11 17	20 0 45.6	. . .	. . .	F.M.	17 43 0	20 12 5
22	22	Fri	7 46	17 14	18 39	8 19	7 21	16 32	17 58	7 53	8 15	17 4	18 37	8 46	19 45 31	12 11 34	20 4 42.1	0 45	28.6	16.2	17 39 3	20 16 18
23	23	Sat	7 45	17 15	19 37	8 53	7 20	16 33	18 57	8 25	8 14	17 5	19 40	9 18	19 31 43	12 11 50	20 8 38.7	1 31	31.2	17.2	17 35 6	20 20 30
24	24	Sun	7 45	17 17	20 37	9 24	7 20	16 35	20 0	8 55	8 13	17 7	20 44	9 45	19 17 34	12 12 5	20 12 35.2	2 17	34.4	18.2	17 31 9	20 24 42
25	25	Mon	7 44	17 18	21 38	9 54	7 19	16 36	21 3	9 22	8 12	17 9	21 48	10 10	19 3 4	12 12 19	20 16 31.8	3 1	38.1	19.2	17 27 11	20 28 53
26	26	Tue	7 43	17 19	22 41	10 22	7 18	16 38	22 7	9 48	8 11	17 11	22 55	10 34	18 48 13	12 12 33	20 20 28.3	3 46	42.2	20.2	17 23 14	20 33 3
27	27	Wed	7 42	17 20	23 44	10 50	7 17	16 39	23 13	10 15	8 10	17 13	. . .	10 59	18 33 1	12 12 46	20 24 24.9	4 31	46.6	21.2	17 19 17	20 37 13
28	28	Thu	7 41	17 22	. . . .	11 20	7 15	16 41	. . .	10 43	8 9	17 14	0 3	11 25	18 17 29	12 12 58	20 28 21.4	5 18	50.9	22.2	17 15 20	20 41 21
29	29	Fri	7 40	17 23	0 49	11 53	7 14	16 42	0 21	11 14	8 7	17 16	1 13	11 53	18 1 37	12 13 9	20 32 18.0	6 7	55.0	L.Q.	17 11 23	20 45 29
30	30	Sat	7 39	17 25	1 57	12 30	7 13	16 44	1 30	11 50	8 6	17 17	2 25	12 28	17 45 26	12 13 19	20 36 14.6	6 58	58.8	24.2	17 7 26	20 49 36
31	31	Sun	7 37	17 26	3 6	13 14	7 12	16 45	2 40	12 32	8 5	17 19	3 37	13 8	17 28 55	12 13 29	20 40 11.1	7 54	61.8	25.2	17 3 29	20 53 42

Moon's Phases
- ● New Moon... 4 D. 18 H. 29 M.
- ☽ First Quarter 11 D. 19 H. 40 M.
- ○ Full Moon... 20 D. 0 H. 45 M.
- ☾ Last Quarter. 27 D. 13 H. 22 M.

FEBRUARY, 1943

Moon's Phases
- Perigee..... 3 D. 19 H. — M.
- Apogee.....16 D. 3 H. — M.

Day of Year.	Day of Month.	Day of W'k.	TORONTO LAT. 43° 40′ LON. 79° 24′				QUEBEC LAT. 46° 48′ LON. 71° 13′				WINNIPEG LAT. 49° 53′ LON. 97° 7′				For Lat. 45° N.—Long. 77° 0′ W. (5 H. 8 M.) Local Mean Time									
			Sun		Moon		Sun		Moon		Sun		Moon		Sun's Declination	Sun on Meridian	Right Ascension of Mean Sun	Moon on Meridian	Moon's Zenith Distance	Moon's Age at Noon	Upper Transit Pole Star	Sidereal Time Sun on Meridian
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets								
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	° ′ ″	h m s	h m s	h m	°	days	h m s	h m s
32	1	Mon	7 36	17 27	4 14	14 6	7 11	16 47	3 49	13 22	8 4	17 21	4 48	13 58	17 12 6	12 13 38	20 44 7.7	8 52	63.7	26.2	16 59 32	20 57 47
32	2	Tue	7 35	17 29	5 19	15 5	7 10	16 48	4 55	14 21	8 2	17 23	5 53	14 58	16 54 59	12 13 45	20 48 4.2	9 54	64.3	27.2	16 55 35	21 1 52
34	3	Wed	7 34	17 30	6 18	16 13	7 8	16 50	5 54	15 30	8 1	17 24	6 52	16 7	16 37 34	12 13 53	20 52 0.8	10 56	63.5	28.2	16 51 38	21 5 56
35	4	Thu	7 33	17 32	7 11	17 26	7 7	16 51	6 45	16 43	7 59	17 26	7 41	17 23	16 19 52	12 13 59	20 55 57.4	11 58	61.2	N.M.	16 47 40	21 9 59
36	5	Fri	7 32	17 33	7 56	18 40	7 6	16 53	7 29	17 59	7 58	17 28	8 21	18 42	16 1 52	12 14 5	20 59 53.9	12 57	57.7	0.7	16 43 43	21 14 1
37	6	Sat	7 31	17 35	8 36	19 54	7 5	16 54	8 7	19 15	7 56	17 30	8 56	20 0	15 43 36	12 14 9	21 3 50.5	13 52	53.5	1.7	16 39 46	21 18 2
38	7	Sun	7 29	17 36	9 11	21 5	7 3	16 56	8 39	20 29	7 55	17 31	9 27	21 16	15 25 4	12 14 13	21 7 47.0	14 45	48.8	2.7	16 35 48	21 22 3
39	8	Mon	7 28	17 37	9 43	22 13	7 2	16 57	9 9	21 40	7 53	17 33	9 54	22 29	15 6 17	12 14 16	21 11 43.6	15 35	44.0	3.7	16 31 51	21 26 2
40	9	Tue	7 26	17 39	10 14	23 19	7 0	16 59	9 38	22 48	7 52	17 34	10 21	23 40	14 47 14	12 14 19	21 15 40.1	16 24	39.5	4.7	16 27 54	21 30 1
41	10	Wed	7 25	17 40	10 44	. . .	6 59	17 0	10 7	23 54	7 50	17 36	10 48	. . .	14 27 56	12 14 20	21 19 36.7	17 11	35.4	5.7	16 23 57	21 33 59
42	11	Thu	7 24	17 41	11 17	0 22	6 58	17 2	10 37	. . .	7 48	17 38	11 16	0 47	14 8 24	12 14 21	21 23 33.2	17 58	31.9	F.Q.	16 20 0	21 37 56
43	12	Fri	7 23	17 42	11 50	1 24	6 56	17 3	11 9	0 57	7 46	17 40	11 46	1 51	13 48 38	12 14 21	21 27 29.8	18 45	29.1	7.7	16 16 3	21 41 53
44	13	Sat	7 21	17 44	12 27	2 22	6 55	17 5	11 45	1 56	7 45	17 41	12 21	2 53	13 28 38	12 14 20	21 31 26.3	19 32	27.1	8.7	16 12 6	21 45 49
45	14	Sun	7 20	17 45	13 8	3 17	6 53	17 6	12 25	2 52	7 43	17 43	13 0	3 50	13 8 26	12 14 18	21 35 22.9	20 19	26.0	9.7	16 8 9	21 49 43
46	15	Mon	7 19	17 46	13 54	4 9	6 52	17 8	13 10	3 45	7 41	17 45	13 45	4 43	12 48 0	12 14 16	21 39 19.4	21 7	25.7	10.7	16 4 12	21 53 38
47	16	Tue	7 17	17 48	14 42	4 57	6 50	17 10	13 59	4 33	7 39	17 47	14 35	5 30	12 27 22	12 14 13	21 43 16.0	21 54	26.3	11.7	16 0 15	21 57 31
48	17	Wed	7 16	17 49	15 35	5 40	6 48	17 11	14 53	5 15	7 37	17 48	15 30	6 11	12 6 32	12 14 9	21 47 12.6	22 42	27.9	12.7	15 56 18	22 1 24
49	18	Thu	7 14	17 51	16 32	6 19	6 47	17 13	15 50	5 53	7 36	17 50	16 29	6 48	11 45 31	12 14 4	21 51 9.1	23 28	30.2	13.7	15 52 21	22 5 16
50	19	Fri	7 13	17 52	17 30	6 55	6 45	17 14	16 50	6 27	7 34	17 51	17 31	7 20	11 24 19	12 13 59	21 55 5.7	. . .	. . . .	14.7	15 48 24	22 9 7
51	20	Sat	7 11	17 54	18 30	7 27	6 43	17 16	17 52	6 58	7 32	17 53	18 35	7 48	11 2 56	12 13 53	21 59 2.2	0.14	33.2	F.M.	15 44 27	22 12 57
52	21	Sun	7 10	17 55	19 31	7 57	6 41	17 17	18 55	7 26	7 30	17 55	19 40	8 15	10 41 22	12 13 46	22 2 58.8	0 59	36.9	16.7	15 40 30	22 16 47
53	22	Mon	7 8	17 56	20 34	8 26	6 40	17 19	19 59	7 53	7 28	17 57	20 47	8 39	10 19 39	12 13 39	22 6 55.3	1 44	40.9	17.7	15 36 33	22 20 37
54	23	Tue	7 7	17 58	21 38	8 54	6 38	17 20	21 5	8 20	7 26	17 58	21 55	9 4	9 57 46	12 13 31	22 10 51.8	2 30	45.2	18.7	15 32 36	22 24 25
55	24	Wed	7 5	17 59	22 42	9 24	6 37	17 22	22 12	8 48	7 24	18 0	23 4	9 29	9 35 44	12 13 23	22 14 48.4	3 16	49.6	19.7	15 28 40	22 28 13
56	25	Thu	7 3	18 0	23 48	9 56	6 35	17 23	23 20	9 16	7 22	18 2	. . . .	9 57	9 13 33	12 13 14	22 18 45.0	4 4	53.8	20.7	15 24 43	22 32 1
57	26	Fri	7 1	18 1	. . . .	10 30	6 33	17 24	. . . .	9 49	7 20	18 4	0 14	10 27	8 51 14	12 13 4	22 22 41.5	4 54	57.6	21.7	15 20 46	22 35 48
58	27	Sat	7 0	18 2	0 54	11 10	6 31	17 26	0 28	10 29	7 18	18 5	1 24	11 5	8 28 48	12 12 54	22 26 38.1	5 46	60.8	L.Q.	15 16 49	22 39 34
59	28	Sun	6 58	18 4	2 1	11 57	6 29	17 27	1 35	11 14	7 16	18 7	2 34	11 50	8 6 13	12 12 43	22 30 34.6	6 42	63.1	23.7	15 12 52	22 43 20
. . .	. .	. . . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . . .	. . . . .	. . . . .	. . . .	. . . .	. . . .	. . . . .	. . . . .
. . .	. .	. . . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . . .	. . . . .	. . . . .	. . . .	. . . .	. . . .	. . . . .	. . . . .
. . .	. .	. . . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . . .	. . . . .	. . . . .	. . . .	. . . .	. . . .	. . . . .	. . . . .

Moon's Phases
- ● New Moon... 6 d. 5 h. 34 m.
- ☽ First Quarter 13 d. 14 h. 30 m.
- ○ Full Moon... 21 d. 17 h. 8 m.
- ☾ Last Quarter. 28 d. 20 h. 52 m.

MARCH, 1943

Moon's Phases
- Perigee..... 4 d. 2 h. — m.
- Apogee.....15 d. 21 h. — m.
- Perigee.....31 d. 12 h. — m.

Day of Year.	Day of Month.	Day of W'k.	TORONTO LAT. 43° 40′ LON. 79° 24′				QUEBEC LAT. 46° 48′ LON. 71° 13′				WINNIPEG LAT. 49° 53′ LON. 97° 7′				For Lat. 45° N.—Long. 77° 0′ W. (5 h. 8 m.) Local Mean Time									
			Sun		Moon		Sun		Moon		Sun		Moon		Sun's Declination	Sun on Meridian	Right Ascension of Mean Sun	Moon on Meridian	Moon's Zenith Distance	Moon's Age at Noon	Upper Transit Pole Star		Sidereal Time Sun on Meridian	
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets										
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	° ′ ″	h m s	h m s	h m	°	days	h	m	s	h	m	s
60	1	Mon	6 57	18 5	3 4	12 51	6 27	17 29	2 40	12 7	7 14	18 8	3 39	12 43	7 43 31	12 12 32	22 34 31.2	7 40	64.3	24.7	15	8	55	22	47	5
61	2	Tue	6 55	18 6	4 4	13 52	6 25	17 30	3 40	13 9	7 12	18 10	4 39	13 46	7 20 43	12 12 20	22 38 27.7	8 40	64.1	25.7	15	4	58	22	50	50
62	3	Wed	6 53	18 7	4 59	15 1	6 23	17 32	4 33	14 19	7 10	18 12	5 30	14 56	6 57 48	12 12 8	22 42 24.3	9 40	62.5	26.7	15	1	1	22	54	34
63	4	Thu	6 52	18 9	5 47	16 14	6 21	17 33	5 19	15 33	7 8	18 13	6 14	16 13	6 34 47	12 11 55	22 46 20.9	10 38	59.6	27.7	14	57	5	22	58	18
64	5	Fri	6 50	18 10	6 28	17 27	6 20	17 35	6 0	16 48	7 5	18 15	6 51	17 31	6 11 41	12 11 42	22 50 17.4	11 35	55.8	28.7	14	53	8	23	2	1
65	6	Sat	6 49	18 12	7 5	18 39	6 18	17 36	6 34	18 3	7 3	18 16	7 23	18 48	5 48 30	12 11 28	22 54 14.0	12 30	51.3	N.M.	14	49	11	23	5	44
66	7	Sun	6 47	18 13	7 38	19 50	6 16	17 38	7 6	19 16	7 1	18 18	7 52	20 4	5 25 13	12 11 14	22 58 10.5	13 22	46.5	1.3	14	45	14	23	9	27
67	8	Mon	6 45	18 14	8 10	20 59	6 14	17 39	7 36	20 27	6 59	18 20	8 19	21 17	5 1 53	12 11 0	23 2 7.0	14 12	41.7	2.3	14	41	18	23	13	9
68	9	Tue	6 43	18 15	8 42	22 6	6 12	17 41	8 5	21 36	6 57	18 21	8 47	22 29	4 38 29	12 10 45	23 6 3.6	15 1	37.3	3.3	14	37	21	23	16	51
69	10	Wed	6 42	18 17	9 14	23 9	6 10	17 42	8 34	22 42	6 55	18 23	9 15	23 36	4 15 1	12 10 30	23 10 0.1	15 49	33.4	4.3	14	33	24	23	20	32
70	11	Thu	6 40	18 18	9 47	. . . .	6 8	17 44	9 7	23 44	6 53	18 24	9 44	. . . .	3 51 30	12 10 15	23 13 56.7	16 37	30.2	5.3	14	29	27	23	24	13
71	12	Fri	6 38	18 19	10 24	0 11	6 6	17 45	9 42	. . . .	6 51	18 26	10 18	0 40	3 27 56	12 9 59	23 17 53.3	17 25	27.8	6.3	14	25	30	23	27	54
72	13	Sat	6 36	18 20	11 4	1 9	6 4	17 46	10 21	0 42	6 49	18 28	10 56	1 40	3 4 20	12 9 42	23 21 49.8	18 13	26.2	F.Q.	14	21	34	23	31	34
73	14	Sun	6 34	18 21	11 47	2 2	6 2	17 48	11 3	1 38	6 47	18 29	11 39	2 36	2 40 42	12 9 26	23 25 46.4	19 1	25.6	8.3	14	17	37	23	35	14
74	15	Mon	6 33	18 23	12 35	2 51	6 0	17 49	11 51	2 27	6 44	18 31	12 27	3 25	2 17 2	12 9 9	23 29 42.9	19 49	25.9	9.3	14	13	41	23	38	54
75	16	Tue	6 31	18 24	13 27	3 36	5 58	17 51	12 44	3 12	6 42	18 33	13 20	4 9	1 53 21	12 8 52	23 33 39.5	20 36	27.1	10.3	14	9	44	23	42	33
76	17	Wed	6 29	18 25	14 22	4 17	5 56	17 52	13 40	3 51	6 40	18 34	14 18	4 46	1 29 40	12 8 35	23 37 36.0	21 23	29.2	11.3	14	5	48	23	46	12
77	18	Thu	6 27	18 26	15 20	4 54	5 54	17 53	14 39	4 27	6 38	18 36	15 19	5 20	1 5 57	12 8 17	23 41 32.6	22 9	32.0	12.3	14	1	51	23	49	51
78	19	Fri	6 25	18 28	16 19	5 27	5 52	17 55	15 41	4 59	6 36	18 37	16 23	5 50	0 42 15	12 8 0	23 45 29.1	22 55	35.4	13.3	13	57	55	23	53	30
79	20	Sat	6 24	18 29	17 21	5 57	5 51	17 56	16 44	5 28	6 33	18 39	17 28	6 17	S0 18 33	12 7 42	23 49 25.7	23 40	39.4	14.3	13	53	58	23	57	9
80	21	Sun	6 22	18 31	18 24	6 28	5 49	17 58	17 49	5 55	6 31	18 40	18 35	6 43	N0 5 9	12 7 24	23 53 22.2	. . .	. . .	F.M.	13	50	2	0	0	47
81	22	Mon	6 20	18 32	19 28	6 57	5 47	17 59	18 55	6 22	6 29	18 42	19 44	7 7	0 28 50	12 7 6	23 57 18.8	0 26	43.7	16.3	13	46	6	0	4	26
82	23	Tue	6 18	18 33	20 33	7 25	5 45	18 0	20 3	6 50	6 27	18 44	20 54	7 33	0 52 29	12 6 48	0 1 15.3	1 13	48.2	17.3	13	42	9	0	8	4
83	24	Wed	6 16	18 34	21 40	7 57	5 43	18 1	21 12	7 19	6 25	18 45	22 5	8 0	1 16 7	12 6 29	0 5 11.9	2 1	52.5	18.3	13	38	13	0	11	42
84	25	Thu	6 14	18 36	22 47	8 31	5 41	18 3	22 20	7 51	6 22	18 47	23 16	8 30	1 39 43	12 6 11	0 9 8.4	2 51	56.6	19.3	13	34	17	0	15	21
85	26	Fri	6 12	18 37	23 54	9 10	5 39	18 4	23 28	8 28	6 20	18 48	. . .	9 5	2 3 17	12 5 53	0 13 5.0	3 43	60.1	20.3	13	30	20	0	18	59
86	27	Sat	6 10	18 38	. . .	9 54	5 37	18 5	. . .	9 12	6 18	18 50	0 27	9 47	2 26 48	12 5 34	0 17 1.5	4 37	62.7	21.3	13	26	24	0	22	37
87	28	Sun	6 8	18 39	0 58	10 45	5 35	18 6	0 34	10 1	6 16	18 52	1 33	10 37	2 50 16	12 5 16	0 20 58.1	5 34	64.2	L.Q.	13	22	28	0	26	15
88	29	Mon	6 7	18 40	1 58	11 43	5 33	18 8	1 34	11 0	6 14	18 53	2 33	11 36	3 13 41	12 4 58	0 24 54.6	6 32	64.4	23.3	13	18	31	0	29	53
89	30	Tue	6 5	18 41	2 53	12 47	5 31	18 9	2 29	12 4	6 11	18 55	3 30	12 41	3 37 2	12 4 40	0 28 51.2	7 31	63.3	24.3	13	14	35	0	33	32
90	31	Wed	6 4	18 43	3 42	13 56	5 29	18 11	3 15	13 14	6 9	18 56	4 11	13 54	4 0 20	12 4 22	0 32 47.8	8 28	61.0	25.3	13	10	39	0	37	10

Moon's Phases

- ● New Moon... 4 d. 16 h. 53 m.
-) First Quarter 12 d. 10 h. 4 m.
- ○ Full Moon... 20 d. 6 h. 11 m.
- (Last Quarter. 27 d. 2 h. 51 m.

APRIL, 1943

Moon's Phases

- Apogee.....12 d. 17 h. —m.
- Perigee.....25 d. 11 h. —m.

Day of Year	Day of Month	Day of W'k.	TORONTO (LAT. 43° 40′ LON. 79° 24′) Sun Rises	Sun Sets	Moon Rises	Moon Sets	QUEBEC (LAT. 46° 48′ LON. 71° 13′) Sun Rises	Sun Sets	Moon Rises	Moon Sets	WINNIPEG (LAT. 49° 53′ LON. 97° 7′) Sun Rises	Sun Sets	Moon Rises	Moon Sets	For Lat. 45° N.—Long. 77° 0′ W. (5 h. 8 m.) Local Mean Time: Sun's Declination	Sun on Meridian	Right Ascension of Mean Sun	Moon on Meridian	Moon's Zenith Distance	Moon's Age at Noon	Upper Transit Pole Star	Sidereal Time Sun on Meridian
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	° ′ ″	h m s	h m s	h m °		days	h m s	h m s
91	1	Thu	6 2	18 43	4 24	15 7 5	27	18 12	3 56	14 27	6 7	18 58	4 49	15 8	N 4 23 33	12 4 4	0 36 44.3	9 24 57.6	26.3	13 6 43	0 40 49
92	2	Fri	6 0	18 44	5 1	16 18 5	25	18 14	4 31	15 40	6 5	19 0	5 22	16 24	4 46 41	12 3 46	0 40 40.9	10 17 53.4	27.3	13 2 47	0 44 27
93	3	Sat	5 58	18 45	5 35	17 29 5	23	18 15	5 3	16 53	6 3	19 1	5 51	17 40	5 9 44	12 3 28	0 44 37.4	11 9 48.7	28.3	12 58 51	0 48 6
94	4	Sun	5 57	18 47	6 7	18 39 5	21	18 17	5 33	18 5	6 0	19 3	6 18	18 55	5 32 42	12 3 10	0 48 34.0	12 0 43.9	N.M.	12 54 54	0 51 45
95	5	Mon	5 55	18 48	6 38	19 46 5	19	18 18	6 2	19 16	5 58	19 4	6 45	20 7	5 55 34	12 2 53	0 52 30.5	12 49 39.3	0.8	12 50 58	0 55 24
96	6	Tue	5 53	18 50	7 10	20 52 5	17	18 20	6 32	20 23	5 56	19 6	7 13	21 17	6 18 20	12 2 35	0 56 27.0	13 38 35.0	1.8	12 47 2	0 59 3
97	7	Wed	5 51	18 51	7 43	21 56 5	15	18 21	7 3	21 29	5 54	19 8	7 41	22 25	6 41 0	12 2 18	1 0 23.6	14 27 31.4	2.8	12 43 6	1 2 42
98	8	Thu	5 49	18 52	8 19	22 56 5	13	18 23	7 37	22 31	5 52	19 9	8 14	23 27	7 3 32	12 2 1	1 4 20.2	15 16 28.6	3.8	12 39 10	1 6 22
99	9	Fri	5 48	18 53	8 57	23 53 5	11	18 24	8 15	23 28	5 50	19 11	8 51	. . .	7 25 57	12 1 45	1 8 16.7	16 4 26.6	4.8	12 35 14	1 10 2
100	10	Sat	5 46	18 54	9 40	. . .	5 9	18 25	8 56	. . .	5 48	19 12	9 31	0 26	7 48 15	12 1 28	1 12 13.3	16 53 25.6	5.8	12 31 18	1 13 42
101	11	Sun	5 44	18 55	10 27	0 45 5	7	18 27	9 43	0 21	5 46	19 14	10 18	1 19	8 10 24	12 1 12	1 16 9.8	17 42 25.5	6.8	12 27 22	1 17 22
102	12	Mon	5 42	18 56	11 17	1 32 5	5	18 28	10 33	1 7	5 44	19 16	11 9	2 5	8 32 26	12 0 56	1 20 6.4	18 29 26.3	F.Q.	12 23 26	1 21 3
103	13	Tue	5 41	18 57	12 10	2 15 5	3	18 29	11 28	1 49	5 42	19 17	12 5	2 45	8 54 19	12 0 40	1 24 2.9	19 16 28.1	8.8	12 19 30	1 24 43
104	14	Wed	5 39	18 59	13 7	2 52 5	2	18 31	12 26	2 26	5 40	19 19	13 5	3 20	9 16 3	12 0 25	1 27 59.5	20 2 30.6	9.8	12 15 34	1 28 25
105	15	Thu	5 38	19 0	14 5	3 26 5	0	18 32	13 26	2 59	5 38	19 20	14 8	3 52	9 37 37	12 0 10	1 31 56.0	20 48 33.8	10.8	12 11 39	1 32 6
106	16	Fri	5 36	19 1	15 7	3 57 4	58	18 33	14 29	3 29	5 36	19 22	15 12	4 19	9 59 2	11 59 55	1 35 52.6	21 33 37.6	11.8	12 7 43	1 35 48
107	17	Sat	5 34	19 2	16 9	4 28 4	56	18 34	15 33	3 56	5 34	19 23	16 19	4 45	10 20 17	11 59 41	1 39 49.1	22 19 41.8	12.8	12 3 47	1 39 30
108	18	Sun	5 32	19 3	17 13	4 57 4	54	18 36	16 39	4 23	5 32	19 25	17 27	5 9	10 41 22	11 59 27	1 43 45.7	23 5 46.3	13.8	11 59 51	1 43 12
109	19	Mon	5 31	19 5	18 19	5 25 4	52	18 37	17 46	4 51	5 29	19 26	18 38	5 34	11 2 16	11 59 13	1 47 42.2	23 53 50.8	14.8	11 55 55	1 46 55
110	20	Tue	5 29	19 6	19 27	5 57 4	50	18 39	18 58	5 19	5 27	19 28	19 51	6 1	11 22 59	11 59 0	1 51 38.8	. . .	F.M.	11 51 59	1 50 39
111	21	Wed	5 27	19 7	20 36	6 30 4	48	18 40	20 8	5 51	5 25	19 29	21 4	6 30	11 43 31	11 58 47	1 55 35.3	0 44 55.2	16.8	11 48 3	1 54 22
112	22	Thu	5 25	19 8	21 38	7 7 4	46	18 41	21 19	6 26	5 23	19 31	22 16	7 4	12 3 51	11 58 35	1 59 31.9	1 36 59.0	17.8	11 44 8	1 58 6
113	23	Fri	5 24	19 9	22 52	7 50 4	45	18 43	22 27	7 7	5 21	19 32	23 26	7 43	12 24 0	11 58 23	2 3 28.4	2 31 62.1	18.8	11 40 12	2 1 51
114	24	Sat	5 22	19 11	23 55	8 40 4	43	18 44	23 31	7 56	5 20	19 34	. . .	8 32	12 43 56	11 58 11	2 7 25.0	3 29 64.0	19.8	11 36 16	2 5 36
115	25	Sun	5 21	19 12	. . .	9 36 4	42	18 46	. . .	8 52	5 18	19 35	0 30	9 28	13 3 40	11 58 0	2 11 21.6	4 27 64.7	20.8	11 32 21	2 9 22
116	26	Mon	5 19	19 13	0 51	10 39 4	40	18 47	0 27	9 56	5 16	19 37	1 26	10 33	13 23 11	11 57 50	2 15 18.1	5 26 64.0	21.8	11 28 25	2 13 8
117	27	Tue	5 18	19 14	1 42	11 46 4	38	18 48	1 16	11 1	5 14	19 39	2 12	11 43	13 42 29	11 57 40	2 19 14.7	6 23 62.0	L.Q.	11 24 30	2 16 54
118	28	Wed	5 16	19 15	2 24	12 56 4	37	18 49	1 57	12 15	5 12	19 40	2 51	12 56	14 1 34	11 57 31	2 23 11.2	7 19 59.0	23.8	11 20 34	2 20 41
119	29	Thu	5 15	19 17	3 2	14 5	4 35	18 51	2 33	13 17	5 10	19 42	3 24	14 10	14 20 24	11 57 22	2 27 7.8	8 12 55.1	24.8	11 16 39	2 24 29
120	30	Fri	5 13	19 18	3 36	15 15 4	34	18 52	3 5	14 39	5 8	19 43	3 54	15 25	14 39 1	11 57 13	2 31 4.3	9 3 50.6	25.8	11 12 43	2 28 17
. . .	. .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . . . .	. . . . .	. . . . .	. . . .	. . .	. . . . .	. . . . .

Moon's Phases
- ● New Moon... 4 D. 4 H. 43 M.
-) First Quarter 12 D. 4 H. 52 M.
- ○ Full Moon... 19 D. 16 H. 13 M.
- (Last Quarter. 26 D. 8 H. 33 M.

MAY, 1943

Moon's Phases
- Apogee.....10 D. 12 H. — M.
- Perigee.....22 D. 9 H. — M.

Day of Year.	Day of Month.	Day of W'k.	TORONTO (LAT. 43° 40′ LON. 79° 24′) Sun Rises	Sun Sets	Moon Rises	Moon Sets	QUEBEC (LAT. 46° 48′ LON. 71° 13′) Sun Rises	Sun Sets	Moon Rises	Moon Sets	WINNIPEG (LAT. 49° 53′ LON. 97° 7′) Sun Rises	Sun Sets	Moon Rises	Moon Sets	For Lat. 45° N.—Long. 77° 0′ W. (5 h. 8 m.) Local Mean Time: Sun's Declination	Sun on Meridian	Right Ascension of Mean Sun	Moon on Meridian	Moon's Zenith Distance	Moon's Age at Noon	Upper Transit Pple Star	Sidereal Time Sun on Meridian
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	° ′ ″	h m s	h m s	h m	°	days	h m s	h m s
121	1	Sat	5 12	19 19	3 48	16 23	4 32	18 53	3 35	15 49	5 6	19 45	4 21	16 37	14 57 24	11 57 6	2 35 0.9	9 53	45.9	26.8	11 8 47	2 32 6
122	2	Sun	5 11	19 20	4 38	17 30	4 30	18 54	4 3	16 59	5 4	19 46	4 46	17 49	15 15 31	11 56 58	2 38 57.4	10 41	41.2	27.8	11 4 52	2 35 55
123	3	Mon	5 9	19 21	5 8	18 36	4 29	18 56	4 31	18 7	5 3	19 48	5 13	19 0	15 33 24	11 56 52	2 42 54.0	11 30	36.7	28.8	11 0 56	2 39 45
124	4	Tue	5 8	19 23	5 41	19 41	4 27	18 57	5 2	19 14	5 1	19 49	5 41	20 8	15 51 1	11 56 45	2 46 50.5	12 18	32.8	N.M.	10 57 1	2 43 35
125	5	Wed	5 6	19 24	6 14	20 43	4 26	18 59	5 34	20 16	5 0	19 51	6 11	21 13	16 8 23	11 56 40	2 50 47.1	13 7	29.6	1.3	10 53 5	2 47 26
126	6	Thu	5 5	19 25	6 51	21 42	4 24	19 0	6 9	21 17	4 58	19 52	6 45	22 15	16 25 28	11 56 35	2 54 43.7	13 56	27.2	2.3	10 49 10	2 51 18
127	7	Fri	5 4	19 26	7 33	22 37	4 23	19 1	6 50	22 13	4 56	19 54	7 25	23 11	16 42 17	11 56 30	2 58 40.2	14 45	25.7	3.3	10 45 14	2 55 10
128	8	Sat	5 3	19 27	8 18	23 26	4 21	19 2	7 34	23 2	4 55	19 55	8 9	. . .	16 58 49	11 56 27	3 2 36.8	15 34	25.2	4.3	10 41 19	2 59 2
129	9	Sun	5 1	19 29	9 7	. . .	4 20	19 4	8 24	23 47	4 53	19 57	8 59	0 0	17 15 5	11 56 23	3 6 33.3	16 22	25.7	5.3	10 37 23	3 2 55
130	10	Mon	5 0	19 30	10 0	0 11	4 18	19 5	9 17	. . .	4 52	19 58	9 53	0 44	17 31 3	11 56 20	3 10 29.9	17 10	27.0	6.3	10 33 28	3 6 49
131	11	Tue	4 58	19 31	10 55	0 51	4 17	19 6	10 13	0 25	4 50	20 0	10 51	1 21	17 46 43	11 56 18	3 14 26.4	17 56	29.2	7.3	10 29 33	3 10 43
132	12	Wed	4 57	19 32	11 53	1 27	4 16	19 7	11 12	0 59	4 48	20 1	11 52	1 53	18 2 6	11 56 16	3 18 23.0	18 41	32.1	F.Q.	10 25 37	3 14 38
133	13	Thu	4 56	19 33	12 52	1 59	4 14	19 9	12 13	1 31	4 47	20 3	12 56	2 21	18 17 10	11 56 15	3 22 19.5	19 26	35.7	9.3	10 21 42	3 18 34
134	14	Fri	4 55	19 34	13 52	2 28	4 13	19 10	13 16	1 58	4 45	20 4	14 0	2 47	18 31 56	11 56 14	3 26 16.1	20 11	39.7	10.3	10 17 47	3 22 29
135	15	Sat	4 54	19 35	14 55	2 57	4 11	19 12	14 20	2 24	4 44	20 6	15 8	3 2	18 46 23	11 56 14	3 30 12.6	20 56	44.1	11.3	10 13 52	3 26 26
136	16	Sun	4 53	19 36	16 0	3 25	4 10	19 13	15 28	2 50	4 42	20 7	16 17	3 36	19 0 31	11 56 14	3 34 9.2	21 43	48.7	12.3	10 9 57	3 30 23
137	17	Mon	4 52	19 37	17 8	3 54	4 9	19 14	16 37	3 18	4 41	20 8	17 29	4 1	19 14 19	11 56 15	3 38 5.8	22 32	53.2	13.3	10 6 1	3 34 21
138	18	Tue	4 51	19 38	18 16	4 26	4 8	19 15	17 48	3 48	4 40	20 10	18 42	4 28	19 27 48	11 56 17	3 42 2.3	23 24	57.4	14.3	10 2 6	3 38 19
139	19	Wed	4 50	19 40	19 27	5 2	4 7	19 17	19 0	4 22	4 38	20 11	19 58	4 59	19 40 57	11 56 19	3 45 58.9	. . .	. . . .	F.M.	9 58 11	3 42 17
140	20	Thu	4 49	19 41	20 38	5 43	4 6	19 18	20 12	5 1	4 37	20 13	21 11	5 37	19 53 46	11 56 22	3 49 55.4	0 20	61.0	16.3	9 54 16	3 46 17
141	21	Fri	4 48	19 42	21 45	6 31	4 5	19 19	21 21	5 48	4 36	20 14	22 20	6 23	20 6 15	11 56 25	3 53 52.0	1 18	63.5	17.3	9 50 21	3 50 16
142	22	Sat	4 47	19 43	22 46	7 26	4 4	19 20	22 22	6 42	4 35	20 15	23 21	7 17	20 18 23	11 56 29	3 57 48.5	2 18	64.8	18.3	9 46 26	3 54 17
143	23	Sun	4 46	19 44	23 40	8 28	4 3	19 21	23 15	7 45	4 34	20 16	. . .	8 21	20 30 11	11 56 33	4 1 45.1	3 19	64.6	19.3	9 42 30	3 58 18
144	24	Mon	4 45	19 45	. . .	9 36	4 1	19 23	. . .	8 54	4 32	20 18	0 12	9 32	20 41 37	11 56 38	4 5 41.7	4 18	63.0	20.3	9 38 35	4 2 19
145	25	Tue	4 44	19 46	0 26	10 47	4 0	19 24	0 0	10 6	4 31	20 19	0 54	10 46	20 52 42	11 56 43	4 9 38.2	5 15	60.2	21.3	9 34 40	4 6 21
146	26	Wed	4 43	19 47	1 5	11 57	3 59	19 25	0 38	11 17	4 30	20 20	1 29	12 0	21 3 26	11 56 49	4 13 34.8	6 9	56.5	L.Q.	9 30 45	4 10 24
147	27	Thu	4 42	19 48	1 40	13 6	3 58	19 26	1 10	12 29	4 29	20 21	1 59	13 14	21 13 47	11 56 56	4 17 31.3	7 1	52.2	23.3	9 26 50	4 14 27
148	28	Fri	4 42	19 49	2 12	14 14	3 57	19 27	1 40	13 39	4 28	20 22	2 26	14 26	21 23 47	11 57 3	4 21 27.8	7 50	47.5	24.3	9 22 55	4 18 30
149	29	Sat	4 41	19 49	2 42	15 21	3 57	19 28	2 8	14 48	4 27	20 24	2 52	15 38	21 33 25	11 57 10	4 25 24.4	8 38	42.8	25.3	9 19 0	4 22 34
150	30	Sun	4 41	19 50	3 11	16 26	3 56	19 29	2 35	15 55	4 26	20 25	3 17	16 48	21 42 41	11 57 18	4 29 21.0	9 26	38.3	26.3	9 15 5	4 26 39
151	31	Mon	4 40	19 51	3 41	17 30	3 55	19 30	3 3	17 2	4 25	20 26	3 44	17 56	21 51 34	11 57 26	4 33 17.5	10 13	34.2	27.3	9 11 10	4 30 43

Moon's Phases
- ● New Moon... 2 D. 17 H. 33 M.
- ☽ First Quarter 10 D. 21 H. 35 M.
- ○ Full Moon... 18 D. 0 H. 14 M.
- ☾ Last Quarter. 24 D. 15 H. 8 M.

JUNE, 1943

Moon's Phases
- Apogee ..... 7 D. 5 H. — M.
- Perigee ..... 19 D. 10 H. — M.

Day of Year.	Day of Month.	Day of W'k.	TORONTO LAT. 43° 40′ LON. 79° 24′				QUEBEC LAT. 46° 48′ LON. 71° 13′				WINNIPEG LAT. 49° 53′ LON. 97° 7′				For Lat. 45° N.—Long. 77° 0′ W. (5 H. 8 M.) Local Mean Time									
			Sun		Moon		Sun		Moon		Sun		Moon		Sun's Declination		Sun on Meridian		Right Ascension of Mean Sun		Moon on Meridian		Moon's Zenith Distance	Moon's Age at Noon	Upper Transit Pole Star		Sidereal Time Sun on Meridian	
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets														
			h m	*h m*	*h m*	*h m*	*h m*	*h m*	*h m*	*h m*	*h m*	*h m*	*h m*	*h m*	°	′	″	*h m*	*s*	*h m*	*s*	°	*days*	*h m*	*s*	*h m*	*s*
152	1	Tue	4 40	19 52	4 14	18 32	3 54	19 31	3 34	18 5	4 24	20 27	4 12	19 3	22	0	4	11 57	35	4 37	14.1	11 1	30.7	28.3	9 7	15	4 34	49
153	2	Wed	4 39	19 53	4 49	19 32	3 53	19 32	4 7	19 7	4 24	20 28	4 43	20 5	22	8	11	11 57	44	4 41	10.7	11 49	27.9	N.M.	9 3	20	4 38	55
154	3	Thu	4 39	19 53	5 28	20 29	3 53	19 33	4 45	20 5	4 23	20 29	5 21	21 3	22	15	55	11 57	54	4 45	7.2	12 38	26.1	0.8	8 59	25	4 43	1
155	4	Fri	4 38	19 54	6 11	21 21	3 52	19 34	5 27	20 57	4 23	20 30	6 2	21 55	22	23	16	11 58	4	4 49	3.8	13 27	25.1	1.8	8 55	31	4 47	7
156	5	Sat	4 38	19 55	6 59	22 8	3 52	19 35	6 15	21 43	4 22	20 31	6 50	22 41	22	30	13	11 58	14	4 53	0.3	14 16	25.2	2.8	8 51	36	4 51	14
157	6	Sun	4 37	19 56	7 51	22 50	3 51	19 36	7 7	22 24	4 21	20 32	7 43	23 20	22	36	47	11 58	25	4 56	56.9	15 4	26.2	3.8	8 47	41	4 55	21
158	7	Mon	4 37	19 56	8 45	23 27	3 51	19 36	8 3	23 0	4 21	20 33	8 40	23 54	22	42	57	11 58	36	5 0	53.5	15 51	28.1	4.8	8 43	46	4 59	29
159	8	Tue	4 37	19 57	9 42	. . .	3 51	19 37	9 1	23 32	4 20	20 33	9 39	. . .	22	48	42	11 58	47	5 4	50.0	16 36	30.7	5.8	8 39	51	5 3	37
160	9	Wed	4 36	19 57	10 40	0 0	3 50	19 37	10 0	. . .	4 20	20 34	10 41	0 24	22	54	4	11 58	58	5 8	46.6	17 21	34.0	6.8	8 35	56	5 7	45
161	10	Thu	4 36	19 58	11 40	0 30	3 50	19 38	11 2	0 0	4 19	20 35	11 45	0 51	22	59	2	11 59	10	5 12	43.1	18 5	37.7	F.Q.	8 32	1	5 11	53
162	11	Fri	4 36	19 58	12 40	0 59	3 50	19 39	12 5	0 27	4 19	20 36	12 50	1 15	23	3	35	11 59	22	5 16	39.7	18 49	41.9	8.8	8 28	6	5 16	1
163	12	Sat	4 36	19 59	13 43	1 26	3 50	19 39	13 9	0 53	4 19	20 36	13 57	1 38	23	7	44	11 59	34	5 20	36.2	19 34	46.4	9.8	8 24	12	5 20	10
164	13	Sun	4 35	20 0	14 47	1 54	3 49	19 40	14 16	1 18	4 18	20 37	15 6	2 2	23	11	29	11 59	46	5 24	32.8	20 21	50.9	10.8	8 20	17	5 24	19
165	14	Mon	4 35	20 0	15 54	2 23	3 49	19 40	15 25	1 46	4 18	20 37	16 18	2 28	23	14	49	11 59	59	5 28	29.3	21 11	55.3	11.8	8 16	22	5 28	28
166	15	Tue	4 35	20 1	17 4	2 56	3 49	19 41	16 37	2 17	4 18	20 38	17 34	2 56	23	17	44	12 0	11	5 32	25.9	22 4	59.2	12.8	8 12	27	5 32	37
167	16	Wed	4 35	20 1	18 15	3 34	3 49	19 41	17 49	2 53	4 18	20 38	18 47	3 31	23	20	15	12 0	24	5 36	22.4	23 1	62.4	13.8	8 8	33	5 36	46
168	17	Thu	4 35	20 2	19 25	4 18	3 49	19 42	19 1	3 36	4 18	20 39	20 1	4 12	23	22	21	12 0	37	5 40	19.0	. . .	. . . .	14.8	8 4	38	5 40	56
169	18	Fri	4 36	20 2	20 31	5 11	3 50	19 42	20 7	4 27	4 18	20 39	21 6	5 3	23	24	2	12 0	50	5 44	15.6	0 1	64.4	F.M.	8 0	43	5 45	5
170	19	Sat	4 36	20 3	21 31	6 11	3 50	19 43	21 6	5 27	4 18	20 40	22 5	6 4	23	25	18	12 1	3	5 48	12.1	1 3	65.0	16.8	7 56	48	5 49	15
171	20	Sun	4 36	20 3	22 22	7 19	3 50	19 43	21 56	6 36	4 18	20 40	22 52	7 13	23	26	10	12 1	15	5 52	8.7	2 6	64.0	17.8	7 52	53	5 53	24
172	21	Mon	4 36	20 3	23 5	8 32	3 50	19 43	22 37	7 49	4 18	20 40	23 31	8 29	23	26	36	12 1	28	5 56	5.3	3 6	61.6	18.8	7 48	58	5 57	34
173	22	Tue	4 36	20 3	23 43	9 45	3 50	19 43	23 13	9 4	4 18	20 40	. . .	9 46	23	26	38	12 1	41	6 0	1.8	4 3	58.1	19.8	7 45	4	6 1	44
174	23	Wed	4 37	20 3	. . .	10 56	3 51	19 43	23 45	10 18	4 19	20 41	0 4	11 2	23	26	16	12 1	54	6 3	58.4	4 57	53.9	20.8	7 41	9	6 5	53
175	24	Thu	4 37	20 3	0 16	12 6	3 51	19 43	. . .	11 30	4 19	20 41	0 32	12 17	23	25	28	12 2	7	6 7	54.9	5 48	49.2	L.Q.	7 37	14	6 10	3
176	25	Fri	4 37	20 3	0 49	13 13	3 51	19 43	0 13	12 40	4 19	20 41	0 58	13 29	23	24	16	12 2	20	6 11	51.5	6 37	44.4	22.8	7 33	19	6 14	12
177	26	Sat	4 37	20 3	1 16	14 19	3 51	19 43	0 40	13 47	4 19	20 41	1 23	14 39	23	22	39	12 2	33	6 15	48.0	7 24	39.8	23.8	7 29	25	6 18	21
178	27	Sun	4 38	20 3	1 45	15 23	3 52	19 43	1 8	14 54	4 20	20 41	1 48	15 48	23	20	37	12 2	46	6 19	44.6	8 11	35.6	24.8	7 25	30	6 22	31
179	28	Mon	4 38	20 3	2 17	16 25	3 52	19 43	1 37	15 58	4 20	20 41	2 16	16 54	23	18	11	12 2	58	6 23	41.1	8 58	31.8	25.8	7 21	35	6 26	40
180	29	Tue	4 39	20 3	2 51	17 26	3 53	19 43	2 10	17 0	4 20	20 41	2 46	17 56	23	15	20	12 3	10	6 27	37.7	9 46	28.8	26.8	7 17	40	6 30	49
181	30	Wed	4 39	20 3	3 27	18 23	3 53	19 43	2 45	17 58	4 21	20 41	3 20	18 56	23	12	5	12 3	23	6 31	34.3	10 34	26.6	27.8	7 13	45	6 34	57
. . .	. .	. . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. .	. .	. .	. . . .	. .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. .	. . . .	. .

Moon's Phases
- ● New Moon... 2 D. 7 H. 44 M.
- ☽ First Quarter 10 D. 11 H. 29 M.
- ○ Full Moon... 17 D. 7 H. 21 M.
- ☾ Last Quarter. 23 D. 23 H. 38 M.

JULY, 1943

Moon's Phases
- ● New Moon.....31 D. 23 H. 6 M.
- Apogee..... 4 D. 17 H. —M.
- Perigee.....17 D. 17 H. —M.
- Apogee.....31 D. 22 H. —M.

Day of Year.	Day of Month.	Day of W'k.	TORONTO LAT. 43° 40′ LON. 79° 24′				QUEBEC LAT. 46° 48′ LON. 71° 13′				WINNIPEG LAT. 49° 53′ LON. 97° 7′				For Lat. 45° N.—Long. 77° 0′ W. (5 H. 8 M.) Local Mean Time								
			Sun		Moon		Sun		Moon		Sun		Moon		Sun's Declination	Sun on Meridian	Right Ascension of Mean Sun	Moon on Meridian	Moon's Zenith Distance	Moon's Age at Noon	Upper Transit Pole Star	Sidereal Time Sun on Meridian
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets								
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	° ′ ″	h m s	h m s	h m	°	days	h m s	h m s
182	1	Thu	4 40	20 3	4 9	19 16	3 54	19 43	3 25	18 52	4 22	20 40	4 0	19 51	23 8 25	12 3 34	6 35 30.8	11 23 25.3	28.8	7 9 51	6 39 6
183	2	Fri	4 40	20 3	4 55	20 5	3 54	19 43	4 11	19 41	4 22	20 40	4 46	20 39	23 4 21	12 3 46	6 39 27.4	12 12 25.0	N.M.	7 5 56	6 43 14
184	3	Sat	4 41	20 3	5 44	20 49	3 55	19 43	5 1	20 24	4 23	20 40	5 36	21 20	22 59 53	12 3 58	6 43 23.9	13 0 25.7	1.2	7 2 1	6 47 22
185	4	Sun	4 41	20 3	6 37	21 28	3 55	19 43	5 54	21 2	4 24	20 39	6 31	21 56	22 55 0	12 4 9	6 47 20.5	13 47 27.2	2.2	6 58 7	6 51 30
186	5	Mon	4 42	20 3	7 34	22 1	3 56	19 43	6 52	21 34	4 25	20 39	7 30	22 28	22 49 44	12 4 20	6 51 17.0	14 33 29.5	3.2	6 54 12	6 55 37
187	6	Tue	4 42	20 2	8 32	22 33	3 57	19 42	7 51	22 4	4 26	20 39	8 31	22 55	22 44 4	12 4 30	6 55 13.6	15 18 32.6	4.2	6 50 17	6 59 44
188	7	Wed	4 43	20 2	9 30	23 1	3 57	19 42	8 51	22 31	4 26	20 38	9 33	23 19	22 38 0	12 4 40	6 59 10.2	16 1 36.2	5.2	6 46 23	7 3 51
189	8	Thu	4 43	20 2	10 28	23 28	3 58	19 42	9 52	22 56	4 27	20 38	10 37	23 43	22 31 33	12 4 50	7 3 6.7	16 45 40.2	6.2	6 42 28	7 7 57
190	9	Fri	4 44	20 1	11 30	23 56	3 58	19 41	10 55	23 21	4 28	20 37	11 42	. . .	22 24 42	12 4 59	7 7 3.3	17 29 44.4	7.2	6 38 33	7 12 3
191	10	Sat	4 45	20 1	12 33	. . .	3 59	19 41	11 59	23 47	4 29	20 37	12 49	0 6	22 17 29	12 5 8	7 10 59.8	18 13 48.9	F.Q.	6 34 38	7 16 9
192	11	Sun	4 46	20 0	13 36	0 24	3 59	19 40	13 6	. . .	4 30	20 36	13 57	0 30	22 9 52	12 5 17	7 14 56.4	19 0 53.2	9.2	6 30 44	7 20 14
193	12	Mon	4 47	20 0	14 43	0 54	4 0	19 40	14 14	0 15	4 31	20 35	15 9	0 56	22 1 52	12 5 25	7 18 52.9	19 50 57.3	10.2	6 26 49	7 24 18
194	13	Tue	4 47	19 59	15 52	1 28	4 1	19 39	15 25	0 47	4 32	20 35	16 22	1 26	21 53 29	12 5 32	7 22 49.5	20 44 60.9	11.2	6 22 55	7 28 22
195	14	Wed	4 48	19 59	17 2	2 8	4 2	19 38	16 36	1 26	4 33	20 34	17 35	2 2	21 44 44	12 5 39	7 26 46.0	21 42 63.5	12.2	6 19 0	7 32 26
196	15	Thu	4 49	19 58	18 10	2 55	4 3	19 37	17 46	2 12	4 34	20 33	18 45	2 47	21 35 37	12 5 46	7 30 42.6	22 43 64.8	13.2	6 15 5	7 36 29
197	16	Fri	4 50	19 58	19 13	3 52	4 4	19 36	18 49	3 7	4 35	20 32	19 51	3 43	21 26 8	12 5 52	7 34 39.2	23 46 64.7	14.2	6 11 11	7 40 32
198	17	Sat	4 50	19 57	20 9	4 56	4 5	19 35	19 45	4 12	4 36	20 31	20 42	4 49	21 16 17	12 5 57	7 38 35.7	. . .	. . . .	F.M.	6 7 16	7 44 34
199	18	Sun	4 51	19 57	20 59	6 9	4 7	19 35	20 32	5 25	3 38	20 30	21 26	6 3	21 6 4	12 6 2	7 42 32.3	0 48 63.0	16.2	6 3 22	7 48 36
200	19	Mon	4 52	19 56	21 40	7 24	4 8	19 34	21 12	6 41	4 39	20 29	22 2	7 22	20 55 30	12 6 7	7 46 28.8	1 49 60.0	17.2	5 59 27	7 52 37
201	20	Tue	4 53	19 55	22 16	8 38	4 9	19 33	21 45	7 58	4 40	20 28	22 34	8 42	20 44 34	12 6 11	7 50 25.4	2 47 55.9	18.2	5 55 32	7 56 37
202	21	Wed	4 54	19 54	22 49	9 50	4 10	19 32	22 16	9 14	4 41	20 27	23 2	9 59	20 33 18	12 6 14	7 54 21.9	3 41 51.2	19.2	5 51 37	8 0 37
203	22	Thu	4 55	19 53	23 19	11 1	4 11	19 31	22 44	10 27	4 42	20 26	23 28	11 15	20 21 41	12 6 17	7 58 18.5	4 32 46.3	20.2	5 47 43	8 4 37
204	23	Fri	4 56	19 52	23 49	12 9	4 13	19 29	23 12	11 38	4 44	20 24	23 53	12 28	20 9 43	12 6 19	8 2 15.1	5 21 41.5	L.Q.	5 43 48	8 8 35
205	24	Sat	4 57	19 51	. . .	13 15	4 14	19 28	23 41	12 45	4 45	20 23	. . .	13 38	19 57 25	12 6 21	8 6 11.6	6 9 37.0	22.2	5 39 53	8 12 34
206	25	Sun	4 58	19 50	0 20	14 18	4 15	19 27	. . .	13 51	4 46	20 22	0 21	14 45	19 44 47	12 6 22	8 10 8.2	6 57 33.0	23.2	5 35 59	8 16 32
207	26	Mon	4 59	19 49	0 53	15 20	4 16	19 26	0 12	14 53	4 47	20 21	0 49	15 50	19 31 50	12 6 23	8 14 4.7	7 44 29.8	24.2	5 32 4	8 20 29
208	27	Tue	5 0	19 48	1 29	16 18	4 17	19 25	0 47	15 52	4 49	20 19	1 22	16 50	19 18 32	12 6 23	8 18 1.3	8 32 27.3	25.2	5 28 9	8 24 25
209	28	Wed	5 1	19 47	2 9	17 12	4 19	19 23	1 25	16 48	4 50	20 18	2 0	17 46	19 4 56	12 6 22	8 21 57.8	9 20 25.7	26.2	5 24 15	8 28 21
210	29	Thu	5 2	19 46	2 52	18 2	4 20	19 22	2 8	17 38	4 52	20 16	2 43	18 36	18 51 1	12 6 21	8 25 54.4	10 9 25.0	27.2	5 20 20	8 32 17
211	30	Fri	5 3	19 45	3 40	18 47	4 21	19 21	2 56	18 23	4 53	20 15	3 32	19 20	18 36 47	12 6 20	8 29 50.9	10 57 25.4	28.2	5 16 25	8 36 12
212	31	Sat	5 4	19 44	4 33	19 28	4 22	19 20	3 49	19 2	4 54	20 14	4 25	19 58	18 22 15	12 6 17	8 33 47.5	11 44 26.6	N.M.	5 12 31	8 40 6

Moon's Phases
- ☽ First Quarter 8 d. 22 h. 36 m.
- ○ Full Moon... 15 d. 14 h. 34 m.
- ☾ Last Quarter. 22 d. 11 h. 4 m.
- ● New Moon... 30 d. 14 h. 59 m.

AUGUST, 1943

Moon's Phases
- Perigee.....15 d. 3 h. — m.
- Apogee.....28 d. 2 h. — m.

Day of Year.	Day of Month.	Day of W'k.	TORONTO LAT. 43° 40' LON. 79° 24' Sun Rises	Sun Sets	Moon Rises	Moon Sets	QUEBEC LAT. 46° 48' LON. 71° 13' Sun Rises	Sun Sets	Moon Rises	Moon Sets	WINNIPEG LAT. 49° 53' LON. 97° 7' Sun Rises	Sun Sets	Moon Rises	Moon Sets	Sun's Declination	Sun on Meridian	Right Ascension of Mean Sun	Moon on Meridian	Moon's Zenith Distance	Moon's Age at Noon	Upper Transit Pole Star	Sidereal Time Sun on Meridian
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	° ′ ″	h m s	h m s	h m	°	days	h m s	h m s
213	1	Sun	5 5	19 43	5 28	20 4	4 23	19 18	4 46	19 37	4 56	20 12	5 23	20 21	18 7 24	12 6 14	8 37 44.1	12 31	28.7	0.5	5 8 36	8 44 0
214	2	Mon	5 6	19 41	6 25	20 36	4 25	19 17	5 44	20 8	4 57	20 11	6 23	20 59	17 52 16	12 6 11	8 41 40.6	13 16	31.5	1.5	5 4 41	8 47 53
215	3	Tue	5 7	19 40	7 23	21 5	4 26	19 15	6 43	20 35	4 59	20 9	7 25	21 25	17 36 51	12 6 7	8 45 37.2	14 0	34.9	2.5	5 0 47	8 51 45
216	4	Wed	5 8	19 39	8 22	21 32	4 27	19 14	7 44	21 1	5 0	20 8	8 29	21 48	17 21 8	12 6 2	8 49 33.7	14 43	38.8	3.5	4 56 52	8 55 37
217	5	Thu	5 9	19 38	9 22	21 59	4 28	19 13	8 47	21 26	5 1	20 6	9 33	22 11	17 5 9	12 5 57	8 53 30.3	15 27	42.9	4.5	4 52 57	8 59 28
218	6	Fri	5 10	19 36	10 23	22 26	4 29	19 11	9 50	21 50	5 3	20 4	10 38	22 34	16 48 53	12 5 51	8 57 26.8	16 10	47.3	5.5	4 49 3	9 3 18
219	7	Sat	5 12	19 35	11 25	22 55	4 31	19 10	10 53	22 18	5 4	20 3	11 45	22 58	16 32 20	12 5 44	9 1 23.4	16 55	51.6	6.5	4 45 8	9 7 8
220	8	Sun	5 13	19 33	12 29	23 26	4 32	19 8	12 0	22 47	5 6	20 1	12 53	23 25	16 15 32	12 5 37	9 5 19.9	17 43	55.7	F.Q.	4 41 13	9 10 58
221	9	Mon	5 14	19 32	13 35	. . .	4 33	19 7	13 8	23 21	5 7	19 59	14 3	23 58	15 58 28	12 5 29	9 9 16.5	18 33	59.4	8.5	4 37 18	9 14 46
222	10	Tue	5 15	19 31	14 42	0 2	4 34	19 5	14 17	. . .	5 8	19 57	15 14	. . .	15 41 9	12 5 21	9 13 13.0	19 27	62.4	9.5	4 33 23	9 18 35
223	11	Wed	5 16	19 29	15 49	0 44	4 36	19 4	15 25	0 1	5 10	19 55	16 24	0 37	15 23 34	12 5 12	9 17 9.6	20 25	64.3	10.5	4 29 29	9 22 22
224	12	Thu	5 18	19 28	16 53	1 35	4 37	19 2	16 29	0 50	5 11	19 54	17 28	1 26	15 5 45	12 5 2	9 21 6.2	21 25	65.0	11.5	4 25 34	9 26 9
225	13	Fri	5 19	19 26	17 53	2 34	4 39	19 1	17 28	1 49	5 13	19 52	18 27	2 25	14 47 42	12 4 52	9 25 2.7	22 27	64.1	12.5	4 21 39	9 29 55
226	14	Sat	5 20	19 25	18 45	3 42	4 40	18 59	18 19	2 58	5 14	19 50	19 16	3 34	14 29 24	12 4 41	9 28 59.3	23 29	61.7	13.5	4 17 44	9 33 41
227	15	Sun	5 21	19 24	19 30	4 55	4 41	18 57	19 4	4 13	5 16	19 48	19 56	4 52	14 10 53	12 4 30	9 32 55.8	. . .	....	F.M.	4 13 50	9 37 26
228	16	Mon	5 22	19 22	20 10	6 11	4 42	18 56	19 41	5 31	5 17	19 46	20 31	6 13	13 52 8	12 4 18	9 36 52.4	0 29	58.1	15.5	4 9 55	9 41 11
229	17	Tue	5 23	19 21	20 46	7 28	4 44	18 54	20 14	6 49	5 19	19 45	21 2	7 34	13 33 10	12 4 6	9 40 48.9	1 26	53.6	16.5	4 6 0	9 44 55
230	18	Wed	5 24	19 19	21 18	8 41	4 45	18 53	20 44	8 6	5 20	19 43	21 29	8 53	13 13 59	12 3 53	9 44 45.5	2 20	48.6	17.5	4 2 5	9 48 39
231	19	Thu	5 25	19 18	21 49	9 53	4 46	18 51	21 13	9 19	5 22	19 41	21 55	10 9	12 54 36	12 3 40	9 48 42.0	3 12	43.5	18.5	3 58 10	9 52 22
232	20	Fri	5 26	19 16	22 20	11 1	4 47	18 49	21 42	10 31	5 23	19 39	22 23	11 22	12 35 0	12 3 26	9 52 38.6	4 2	38.7	19.5	3 54 15	9 56 5
233	21	Sat	5 27	19 14	22 53	12 8	4 48	18 47	22 13	11 39	5 25	19 37	22 51	12 34	12 15 12	12 3 12	9 56 35.2	4 51	34.5	20.5	3 50 20	9 59 47
234	22	Sun	5 29	19 13	23 29	13 10	4 50	18 46	22 47	12 44	5 26	19 35	23 23	13 41	11 55 12	12 2 57	10 0 31.7	5 40	30.8	L.Q.	3 46 25	10 3 29
235	23	Mon	5 30	19 11	. . .	14 11	4 51	18 44	23 25	13 46	5 28	19 33	. . .	14 43	11 35 1	12 2 42	10 4 28.2	6 28	28.0	22.5	3 42 31	10 7 10
236	24	Tue	5 31	19 9	0 7	15 7	4 52	18 42	. . .	14 43	5 29	19 31	0 0	15 41	11 14 39	12 2 26	10 8 24.8	7 17	26.1	23.5	3 38 36	10 10 51
237	25	Wed	5 32	19 7	0 50	15 59	4 53	18 40	0 6	15 35	5 30	19 29	0 41	16 33	10 54 6	12 2 10	10 12 21.4	8 5	25.1	24.5	3 34 41	10 14 32
238	26	Thu	5 33	19 6	1 37	16 46	4 54	18 38	0 53	16 21	5 32	19 27	1 28	17 19	10 33 23	12 1 54	10 16 17.9	8 54	25.1	25.5	3 30 46	10 18 12
239	27	Fri	5 35	19 4	2 28	17 28	4 56	18 37	1 44	17 2.5	5 33	19 25	2 20	17 58	10 12 30	12 1 37	10 20 14.5	9 41	26.1	26.5	3 26 51	10 21 52
240	28	Sat	5 36	19 3	3 21	18 5	4 57	18 35	2 39	17 39	5 35	19 23	3 16	18 33	9 51 27	12 1 20	10 24 11.0	10 28	27.9	27.5	3 22 56	10 25 31
241	29	Sun	5 37	19 1	4 19	18 38	4 58	18 33	3 37	18 11	5 36	19 21	4 6	19 2	9 30 14	12 1 2	10 28 7.6	11 14	30.5	28.5	3 19 1	10 29 10
242	30	Mon	5 38	18 59	5 17	19 8	4 59	18 31	4 37	18 38	5 38	19 19	5 18	19 29	9 8 53	12 0 44	10 32 4.1	11 58	33.8	N.M.	3 15 6	10 32 49
243	31	Tue	5 39	18 57	6 16	19 37	5 1	18 29	5 38	19 5	5 39	19 17	6 22	19 53	8 47 22	12 0 26	10 36 0.7	12 42	37.5	0.9	3 11 11	10 36 27

Moon's Phases
) First Quarter 7 D. 7 H. 33 M.
○ Full Moon... 13 D. 22 H. 40 M.
(Last Quarter. 21 D. 2 H. 6 M.
● New Moon... 29 D. 6 H. 29 M.

SEPTEMBER, 1943

Moon's Phases
Perigee.....12 D. 12 H. — M.
Apogee.....24 D. 15 H. — M.

Day of Year.	Day of Month.	Day of W'k.	TORONTO LAT. 43° 40′ LON. 79° 24′				QUEBEC LAT. 46° 48′ LON. 71° 13′				WINNIPEG LAT. 49° 53′ LON. 97° 7′				For Lat. 45° N.—Long. 77° 0′ W. (5 H. 8 M.) Local Mean Time										
			Sun		Moon		Sun		Moon		Sun		Moon		Sun's Declination		Sun on Meridian		Right Ascension of Mean Sun		Moon on Meridian		Moon's Zenith Distance	Moon's Age at Noon	Upper Transit Pole Star		Sidereal Time Sun on Meridian	
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets														
			h m	*h m*	*h m*	*h m*	*h m*	*h m*	*h m*	*h m*	*h m*	*h m*	*h m*	*h m*	N°	′	″	*h*	*m*	*s*	*h*	*m*	*s*	*h m*	°	*days*	*h*	*m*	*s*	*h*	*m*	*s*
244	1	Wed	5 40	18 56	7 16	20 4	5 2	18 27	6 40	19 31	5 41	19 14	7 26	20 16	8	25	43	12	0	8	10	39	57.2	13 26	41.6	1.9	3	7	16	10	40	5
245	2	Thu	5 41	18 54	8 16	20 30	5 4	18 25	7 43	19 56	5 42	19 12	8 30	20 39	8	3	56	11	59	49	10	43	53.8	14 9	46.0	2.9	3	3	21	10	43	43
246	3	Fri	5 42	18 52	9 19	20 58	5 5	18 23	8 46	20 21	5 44	19 10	9 36	21 3	7	42	2	11	59	30	10	47	50.3	14 54	50.3	3.9	2	59	26	10	47	20
247	4	Sat	5 43	18 50	10 22	21 28	5 6	18 21	9 51	20 49	5 46	19 8	10 44	21 29	7	20	0	11	59	10	10	51	46.9	15 40	54.5	4.9	2	55	31	10	50	57
248	5	Sun	5 44	18 48	11 26	22 2	5 8	18 19	10 58	21 21	5 47	19 6	11 53	21 59	6	57	50	11	58	51	10	55	43.4	16 28	58.3	5.9	2	51	36	10	54	34
249	6	Mon	5 46	18 47	12 31	22 41	5 9	18 17	12 4	21 58	5 49	19 3	13 2	22 34	6	35	34	11	58	31	10	59	40.0	17 20	61.5	6.9	2	47	41	10	58	10
250	7	Tue	5 47	18 45	13 37	23 25	5 11	18 15	13 11	22 42	5 50	19 1	14 10	23 18	6	13	12	11	58	11	11	3	36.5	18 14	63.8	F.Q.	2	43	46	11	1	47
251	8	Wed	5 48	18 43	14 39	. . .	5 12	18 13	14 17	23 35	5 52	18 59	15 14	. . .	5	50	43	11	57	50	11	7	33.1	19 12	64.9	8.9	2	39	51	11	5	23
252	9	Thu	5 49	18 41	15 39	0 19	5 13	18 11	15 15	. . .	5 53	18 57	16 14	0 10	5	28	9	11	57	30	11	11	29.6	20 11	64.7	9.9	2	35	56	11	8	59
253	10	Fri	5 50	18 39	16 33	1 22	5 15	18 9	16 8	0 37	5 55	18 55	17 5	1 13	5	5	30	11	57	9	11	15	26.2	21 11	63.1	10.9	2	32	1	11	12	35
254	11	Sat	5 52	18 38	17 21	2 30	5 16	18 7	16 54	1 47	5 56	18 53	17 49	2 25	4	42	45	11	56	48	11	19	22.8	22 11	60.1	11.9	2	28	6	11	16	10
255	12	Sun	5 53	18 36	18 2	3 44	5 18	18 5	17 34	3 2	5 58	18 51	18 26	3 43	4	19	56	11	56	27	11	23	19.3	23 8	56.0	12.9	2	24	11	11	19	46
256	13	Mon	5 54	18 34	18 39	5 0	5 19	18 3	18 9	4 19	5 59	18 49	18 58	5 3	3	57	2	11	56	6	11	27	15.9	. . .	....	F.M.	2	20	15	11	23	21
257	14	Tue	5 55	18 32	19 13	6 16	5 20	18 1	18 40	5 36	6 0	18 47	19 26	6 24	3	34	3	11	55	44	11	31	12.4	0 4	51.2	14.9	2	16	20	11	26	56
258	15	Wed	5 56	18 30	19 45	7 29	5 21	17 59	19 10	6 55	6 2	18 45	19 54	7 43	3	11	1	11	55	23	11	35	9.0	0 58	46.1	15.9	2	12	25	11	30	31
259	16	Thu	5 57	18 29	20 17	8 41	5 23	17 57	19 40	8 9	6 3	18 42	20 23	9 0	2	47	56	11	55	2	11	39	5.5	1 50	41.0	16.9	2	8	30	11	34	6
260	17	Fri	5 58	18 27	20 50	9 51	5 24	17 55	20 11	9 21	6 5	18 40	20 50	10 14	2	24	47	11	54	40	11	43	2.1	2 40	36.3	17.9	2	4	35	11	37	42
261	18	Sat	5 59	18 25	21 25	10 57	5 25	17 53	20 44	10 29	6 6	18 38	21 21	11 25	2	1	35	11	54	19	11	46	58.6	3 31	32.2	18.9	2	0	40	11	41	17
262	19	Sun	6 0	18 23	22 3	12 0	5 26	17 51	21 21	11 34	6 8	18 36	21 57	12 31	1	38	21	11	53	58	11	50	55.2	4 21	28.9	19.9	1	56	45	11	44	52
263	20	Mon	6 1	18 21	22 46	12 59	5 28	17 49	22 2	12 34	6 9	18 33	22 37	13 32	1	15	4	11	53	36	11	54	51.7	5 10	26.6	20.9	1	52	49	11	48	27
264	21	Tue	6 3	18 20	23 31	13 53	5 29	17 47	22 47	13 29	6 11	18 31	23 23	14 28	0	51	45	11	53	15	11	58	48.3	6 0	25.3	L.Q.	1	48	54	11	52	2
265	22	Wed	6 4	18 18	. . . .	14 43	5 31	17 45	23 38	14 19	6 12	18 28	. . . .	15 17	0	28	25	11	52	54	12	2	44.8	6 49	24.9	22.9	1	44	59	11	55	38
266	23	Thu	6 5	18 16	0 21	15 26	5 32	17 43	. . . .	15 2	6 14	18 26	0 13	15 58	N0	5	3	11	52	33	12	6	41.4	7 37	25.5	23.9	1	41	4	11	59	13
267	24	Fri	6 6	18 14	1 14	16 5	5 33	17 41	0 31	15 39	6 16	18 24	1 8	16 34	S0	18	19	11	52	12	12	10	37.9	8 24	27.1	24.9	1	37	8	12	2	49
268	25	Sat	6 7	18 12	2 11	16 39	5 34	17 39	1 29	16 12	6 17	18 22	2 6	17 6	0	41	42	11	51	52	12	14	34.5	9 10	29.4	25.9	1	33	13	12	6	25
269	26	Sun	6 9	18 10	3 9	17 11	5 36	17 37	2 28	16 42	6 19	18 19	3 8	17 33	1	5	6	11	51	31	12	18	31.0	9 55	32.5	26.9	1	29	18	12	10	1
270	27	Mon	6 10	18 8	4 8	17 39	5 37	17 35	3 29	17 9	6 20	18 17	4 12	17 57	1	28	29	11	51	11	12	22	27.6	10 39	36.1	27.9	1	25	23	12	13	37
271	28	Tue	6 11	18 6	5 7	18 6	5 38	17 33	4 31	17 34	6 22	18 15	5 16	18 20	1	51	52	11	50	51	12	26	24.1	11 23	40.2	28.9	1	21	28	12	17	13
272	29	Wed	6 12	18 4	6 9	18 35	5 39	17 31	5 34	17 59	6 23	18 13	6 21	18 44	2	15	14	11	50	31	12	30	20.7	12 7	44.6	N.M.	1	17	32	12	20	50
273	30	Thu	6 13	18 2	7 12	19 2	5 41	17 29	6 38	18 25	6 25	18 11	7 28	19 8	2	38	35	11	50	11	12	34	17.2	12 52	49.0	1.2	1	13	37	12	24	27
. .	. .	. .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. .	. .	. .	. .	. .	. .	. .	. .	. . .	. . .	. . .	. . .	. .	. .	. .	. .	. .	. .

Moon's Phases: ☽ First Quarter 6 d. 15 h. 10 m. | ○ Full Moon... 13 d. 8 h. 23 m. | ☾ Last Quarter. 20 d. 20 h. 42 m. | ● New Moon... 28 d. 20 h. 59 m.

OCTOBER, 1943

Moon's Phases: Perigee.....10 d. 13 h. — m. | Apogee.....22 d. 8 h. — m.

Day of Year.	Day of Month.	Day of W'k.	TORONTO {LAT. 43° 40′ LON. 79° 24′} Sun Rises	Sun Sets	Moon Rises	Moon Sets	QUEBEC {LAT. 46° 48′ LON. 71° 13′} Sun Rises	Sun Sets	Moon Rises	Moon Sets	WINNIPEG {LAT. 49° 53′ LON. 97° 7′} Sun Rises	Sun Sets	Moon Rises	Moon Sets	For Lat. 45° N.—Long. 77° 0′ W. (5 h. 8 m.) Local Mean Time: Sun's Declination	Sun on Meridian	Right Ascension of Mean Sun	Moon on Meridian	Moon's Zenith Distance	Moon's Age at Noon	Upper Transit Pole Star	Sidereal Time Sun on Meridian
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	$ ° ′ ″	h m s	h m s	h m	°	days	h m s	h m s
274	1	Fri	6 15	18 1	8 15	19 41	5 42	17 27	7 44	18 52	6 26	18 8	8 36	19 32	3 1 54	11 49 52	12 38 13.8	13 38	53.3	2.2	1 9 41	12 28 4
275	2	Sat	6 16	17 59	9 19	20 13	5 44	17 25	8 50	19 23	6 28	18 6	9 45	20 0	3 25 11	11 49 32	12 42 10.3	14 26	57.3	3.2	1 5 46	12 31 41
276	3	Sun	6 17	17 57	10 24	20 40	5 45	17 23	9 57	19 58	6 29	18 4	10 55	20 34	3 48 26	11 49 13	12 46 6.9	15 16	60.8	4.2	1 1 51	12 35 19
277	4	Mon	6 18	17 55	11 30	21 22	5 46	17 21	11 4	20 39	6 31	18 2	12 3	21 14	4 11 38	11 48 55	12 50 3.4	16 10	63.4	5.2	0 57 55	12 38 57
278	5	Tue	6 19	17 54	12 33	22 12	5 47	17 19	12 9	21 28	6 32	18 0	13 8	22 3	4 34 48	11 48 37	12 54 0.0	17 5	64.9	6.2	0 54 0	12 42 35
279	6	Wed	6 20	17 52	13 33	23 10	5 49	17 18	13 9	22 26	6 34	17 58	14 8	23 2	4 57 53	11 48 19	12 57 56.5	18 3	65.1	F.Q.	0 50 4	12 46 13
280	7	Thu	6 21	17 51	14 28	. . .	5 50	17 16	14 3	23 31	6 35	17 56	15 0	. . .	5 20 55	11 48 1	13 1 53.1	19 1	64.0	8.2	0 46 9	12 49 52
281	8	Fri	6 22	17 49	15 15	0 15	5 51	17 14	14 49	. . .	6 37	17 54	15 45	0 8	5 43 53	11 47 44	13 5 49.7	19 59	61.6	9.2	0 42 13	12 53 32
282	9	Sat	6 23	17 47	15 57	1 24	5 53	17 12	15 29	0 42	6 39	17 52	16 23	1 21	6 6 46	11 47 27	13 9 46.2	20 55	58.1	10.2	0 38 18	12 57 11
283	10	Sun	6 25	17 45	16 35	2 38	5 54	17 10	16 5	1 56	6 40	17 50	16 55	2 39	6 29 35	11 47 11	13 13 42.8	21 50	53.6	11.2	0 34 22	13 0 52
284	11	Mon	6 26	17 44	17 9	3 51	5 56	17 8	16 37	3 12	6 42	17 47	17 25	3 58	6 52 18	11 46 55	13 17 39.3	22 43	48.6	12.2	0 30 27	13 4 32
285	12	Tue	6 28	17 42	17 41	5 5	5 57	17 6	17 7	4 29	6 43	17 45	17 52	5 16	7 14 56	11 46 40	13 21 35.9	23 35	43.5	13.2	0 26 31	13 8 13
286	13	Wed	6 29	17 40	18 13	6 17	5 59	17 4	17 37	5 44	6 45	17 43	18 19	6 34	7 37 27	11 46 25	13 25 32.4	. . .	. . . .	F.M.	0 22 35	13 11 55
287	14	Thu	6 30	17 38	18 46	7 28	6 0	17 2	18 6	6 57	6 47	17 41	18 47	7 50	7 59 53	11 46 10	13 29 29.0	0 27	38.5	15.2	0 18 40	13 15 37
288	15	Fri	6 31	17 37	19 19	8 37	6 2	17 0	18 39	8 9	6 48	17 39	19 17	9 3	8 22 11	11 45 56	13 33 25.5	1 18	34.0	16.2	0 14 44	13 19 20
289	16	Sat	6 32	17 35	19 56	9 45	6 3	16 58	19 15	9 17	6 50	17 37	19 51	10 14	8 44 23	11 45 43	13 37 22.1	2 9	30.2	17.2	0 10 49	13 23 3
290	17	Sun	6 33	17 34	20 38	10 47	6 5	16 56	19 55	10 21	6 51	17 35	20 29	11 19	9 6 27	11 45 30	13 41 18.6	3 0	27.3	18.2	0 6 53	13 26 47
291	18	Mon	6 34	17 32	21 23	11 44	6 6	16 54	20 39	11 20	6 53	17 33	21 13	12 19	9 28 24	11 45 18	13 45 15.2	3 51	25.5	19.2	$^{0}_{2}$ $^{9}_{2}$	$^{2}_{5}$ $^{5}_{9}$ $^{7}_{1}$	13 30 31
292	19	Tue	6 35	17 30	22 12	12 37	6 7	16 52	21 28	12 13	6 55	17 31	22 3	13 11	9 50 12	11 45 7	13 49 11.7	4 41	24.7	20.2	23 55 5	13 34 16
293	20	Wed	6 37	17 29	23 5	13 23	6 9	16 51	22 21	12 59	6 56	17 29	22 56	13 56	10 11 52	11 44 56	13 53 8.3	5 30	25.0	L.Q.	23 51 10	13 38 2
294	21	Thu	6 38	17 27	. . .	14 4	6 10	16 49	23 18	13 38	6 58	17 27	23 54	14 34	10 33 23	11 44 46	13 57 4.8	6 18	26.2	22.2	23 47 14	13 41 48
295	22	Fri	6 40	17 26	0 0	14 40	6 12	16 48	. . .	14 13	6 59	17 25	. . .	15 8	10 54 45	11 44 36	14 1 1.4	7 5	28.2	23.2	23 43 18	13 45 35
296	23	Sat	6 41	17 24	0 58	15 12	6 13	16 46	0 16	14 44	7 1	17 23	0 55	15 36	11 15 57	11 44 27	14 4 58.0	7 50	31.0	24.2	23 39 22	13 49 23
297	24	Sun	6 42	17 22	1 56	15 41	6 14	16 44	1 16	15 11	7 3	17 21	1 58	16 1	11 36 59	11 44 19	14 8 54.5	8 34	34.5	25.2	23 35 27	13 53 11
298	25	Mon	6 44	17 21	2 56	16 9	6 16	16 42	2 18	15 37	7 4	17 19	3 2	16 24	11 57 50	11 44 12	14 12 51.1	9 18	38.5	26.2	23 31 31	13 57 0
299	26	Tue	6 45	17 19	3 56	16 36	6 17	16 41	3 21	16 2	7 6	17 18	4 7	16 47	12 18 31	11 44 5	14 16 47.6	10 2	42.8	27.2	23 27 35	14 0 50
300	27	Wed	6 47	17 18	4 59	17 3	6 19	16 39	4 25	16 27	7 7	17 16	5 15	17 11	12 39 0	11 43 59	14 20 44.2	10 47	48.3	28.2	23 23 39	14 4 40
301	28	Thu	6 48	17 16	6 3	17 32	6 20	16 37	5 32	16 55	7 9	17 14	6 23	17 35	12 59 18	11 43 53	14 24 40.7	11 33	51.8	N.M.	23 19 43	14 8 32
302	29	Fri	6 49	17 15	7 8	18 3	6 21	16 35	6 40	17 24	7 11	17 12	7 32	18 2	13 19 23	11 43 49	14 28 37.3	12 21	56.1	0.6	23 15 47	14 12 24
303	30	Sat	6 50	17 13	8 15	18 39	6 23	16 34	7 48	17 58	7 13	17 10	8 44	18 34	13 39 16	11 43 45	14 32 33.9	13 12	59.8	1.6	23 11 51	14 16 17
304	31	Sun	6 52	17 12	9 22	19 19	6 24	16 32	8 57	18 37	7 14	17 9	9 55	19 13	13 58 56	11 43 42	14 36 30.4	14 5	62.8	2.6	23 7 55	14 20 10

Moon's Phases
- ☽ First Quarter 4 d. 22 h. 22 m.
- ○ Full Moon... 11 d. 20 h. 26 m.
- ☾ Last Quarter. 19 d. 17 h. 43 m.
- ● New Moon... 27 d. 10 h. 23 m.

NOVEMBER, 1943

Moon's Phases
- Perigee..... 6 d. 5 h. — m.
- Apogee.....19 d. 5 h. — m.

Day of Year	Day of Month	Day of W'k.	Toronto (Lat. 43° 40′ Lon. 79° 24′) Sun Rises	Sun Sets	Moon Rises	Moon Sets	Quebec (Lat. 46° 48′ Lon. 71° 13′) Sun Rises	Sun Sets	Moon Rises	Moon Sets	Winnipeg (Lat. 49° 53′ Lon. 97° 7′) Sun Rises	Sun Sets	Moon Rises	Moon Sets	For Lat. 45° N.—Long. 77° 0′ W. (5 h. 8 m.) Local Mean Time: Sun's Declination	Sun on Meridian	Right Ascension of Mean Sun	Moon on Meridian	Moon's Zenith Distance	Moon's Age at Noon	Upper Transit Pole Star	Sidereal Time Sun on Meridian
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	° ′ ″	h m s	h m s	h m	°	days	h m s	h m s
305	1	Mon	6 53	17 10	10 28	20 8	6 26	16 31	10 4	19 24	7 16	17 7	11 3	20 0	S 14 18 23	11 43 40	14 40 26.9	15 1	64.8	3.6	23 3 59	14 24 4
306	2	Tue	6 54	17 9	11 29	21 3	6 27	16 29	11 6	20 19	7 18	17 5	12 5	20 54	14 37 36	11 43 39	14 44 23.5	15 58	65.5	4.6	23 0 3	14 28 0
307	3	Wed	6 55	17 8	12 25	22 6	6 28	16 28	12 2	21 22	7 20	17 3	13 0	21 58	14 56 34	11 43 38	14 48 20.0	16 56	64.8	5.6	22 56 7	14 31 56
308	4	Thu	6 56	17 7	13 15	23 13	6 30	16 27	12 50	22 31	7 21	17 2	13 46	23 9	15 15 18	11 43 38	14 52 16.6	17 53	62.8	F.Q.	22 52 11	14 35 52
309	5	Fri	6 58	17 5	13 58	. . . .	6 31	16 25	13 31	23 43	7 23	17 0	14 25	. . . .	15 33 47	11 43 39	14 56 13.2	18 49	59.6	7.6	22 48 15	14 39 50
310	6	Sat	6 59	17 4	14 36	0 24	6 33	16 24	14 7	. . . .	7 24	16 59	14 58	0 23	15 52 0	11 43 44	15 0 9.7	19 43	55.5	8.6	22 44 19	14 43 48
311	7	Sun	7 0	17 3	15 9	1 35	6 34	16 23	14 38	0 57	7 26	16 57	15 26	1 40	16 9 57	11 43 44	15 4 6.3	20 35	50.8	9.6	22 40 22	14 47 47
312	8	Mon	7 1	17 2	15 41	2 46	6 36	16 22	15 8	2 11	7 28	16 55	15 53	2 56	16 27 38	11 43 47	15 8 2.8	21 26	45.7	10.6	22 36 26	14 51 47
313	9	Tue	7 3	17 1	16 11	3 57	6 37	16 20	15 36	3 24	7 29	15 54	16 19	4 12	16 45 3	11 43 51	15 11 59.4	22 16	40.7	11.6	22 32 30	14 55 48
314	10	Wed	7 4	16 59	16 42	5 8	6 39	16 19	16 5	4 37	7 31	16 52	16 46	5 28	17 2 10	11 43 56	15 15 55.9	23 6	36.0	12.6	22 28 33	14 59 50
315	11	Thu	7 6	16 58	17 15	6 18	6 40	16 17	16 36	5 49	7 32	16 51	17 14	6 42	17 19 0	11 44 2	15 19 52.5	23 57	31.8	F.M.	22 24 37	15 3 52
316	12	Fri	7 7	16 57	17 51	7 25	6 42	16 16	17 9	6 58	7 34	16 49	17 46	7 54	17 35 32	11 44 9	15 23 49.0	. . .	. . . .	14.6	22 20 41	15 7 55
317	13	Sat	7 8	16 56	18 30	8 30	6 43	16 15	17 47	8 5	7 36	16 48	18 22	9 3	17 51 46	11 44 17	15 27 45.6	0 48	28.4	15.6	22 16 44	15 12 0
318	14	Sun	7 10	16 55	19 13	9 31	6 45	16 14	18 28	9 8	7 37	16 47	19 3	10 6	18 7 41	11 44 25	15 31 42.1	1 40	26.0	16.6	22 12 48	15 16 5
319	15	Mon	7 11	16 53	20 1	10 27	6 46	16 12	19 16	10 4	7 39	16 45	19 51	11 3	18 23 17	11 44 34	15 35 38.7	2 31	24.7	17.6	22 8 52	15 20 10
320	16	Tue	7 13	16 52	20 53	11 18	6 48	16 11	20 9	10 54	7 40	16 44	20 44	11 49	18 38 34	11 44 45	15 39 35.3	3 21	24.5	18.6	22 4 56	15 24 17
321	17	Wed	7 14	16 51	21 48	12 1	6 49	16 10	21 5	11 37	7 42	16 43	21 41	12 33	18 53 31	11 44 56	15 43 31.8	4 11	25.3	19.6	22 0 59	15 28 25
322	18	Thu	7 15	16 50	22 45	12 40	6 50	16 9	22 3	12 13	7 44	16 42	22 41	13 8	19 8 8	11 45 7	15 47 28.4	4 58	27.0	20.6	21 57 3	15 32 33
323	19	Fri	7 16	16 50	23 43	13 12	6 52	16 8	23 2	12 45	7 45	16 41	23 43	13 38	19 22 24	11 45 20	15 51 24.9	5 44	29.5	L.Q.	21 53 7	15 36 43
324	20	Sat	7 18	16 49	. . . .	13 43	6 53	16 7	. . . .	13 14	7 47	16 39	. . . .	14 5	19 36 20	11 45 34	15 55 21.5	6 29	32.8	22.6	21 49 10	15 40 53
325	21	Sun	7 19	16 49	0 42	14 10	6 55	16 6	0 3	13 40	7 48	16 38	0 46	14 28	19 49 54	11 45 48	15 59 18.0	7 12	36.5	23.6	21 45 14	15 45 4
326	22	Mon	7 20	16 48	1 42	14 37	6 56	16 5	1 6	14 5	7 50	16 37	1 50	14 50	20 3 7	11 46 3	16 3 14.6	7 55	40.7	24.6	21 41 18	15 49 16
327	23	Tue	7 21	16 47	2 43	15 3	6 57	16 4	2 9	14 29	7 52	16 36	2 56	15 13	20 15 58	11 46 19	16 7 11.1	8 39	45.1	25.6	21 37 21	15 53 28
328	24	Wed	7 22	16 46	3 47	15 31	6 59	16 3	3 14	14 54	7 53	16 35	4 4	15 37	20 28 26	11 46 36	16 11 7.7	9 24	49.7	26.6	21 33 25	15 57 42
329	25	Thu	7 24	16 46	4 51	16 1	7 0	16 2	4 21	15 22	7 55	16 35	5 3	16 2	20 40 32	11 46 54	16 15 4.2	10 11	54.2	27.6	21 29 29	16 1 56
330	26	Fri	7 25	16 45	5 58	16 35	7 2	16 2	5 30	15 54	7 56	16 34	6 15	16 32	20 52 15	11 47 12	16 19 0.8	11 1	58.3	28.6	21 25 32	16 6 11
331	27	Sat	7 26	16 44	7 6	17 14	7 3	16 1	6 40	16 32	7 58	16 33	7 38	17 8	21 3 34	11 47 32	16 22 57.4	11 55	61.8	N.M.	21 21 36	16 10 27
332	28	Sun	7 27	16 44	8 15	18 0 7	4 16	0	7 51	17 16	7 59	16 32	8 50	17 52	21 14 30	11 47 51	16 26 53.9	12 52	64.3	1.1	21 17 39	16 14 43
333	29	Mon	7 28	16 43	9 20	18 54	7 6	16 0	8 57	18 9	8 1	16 31	9 57	18 44	21 25 1	11 48 12	16 30 50.5	13 50	65.5	2.1	21 13 43	16 19 1
334	30	Tue	7 30	16 43	10 21	19 56	7 7	15 59	9 58	19 12	8 2	16 31	10 57	19 48	21 35 8	11 48 33	16 34 47.0	14 50	65.4	3.1	21 9 46	16 23 18
. .	. .	. .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . . .	. . . . .	. . . . .	. . . .	. . . .	. . . .	. . . . .	. . . . .

Moon's Phases
- ☽ First Quarter 4 D. 6 H. 3 M.
- ○ Full Moon... 11 D. 11 H. 24 M.
- ☾ Last Quarter. 19 D. 15 H. 3 M.
- ● New Moon... 26 D. 22 H. 50 M.

DECEMBER, 1943

Moon's Phases
- Perigee..... 1 D. 5 H. — M.
- Apogee.....17 D. 2 H. — M.
- Perigee.....28 D. 21 H. — M.

Day of Year.	Day of Month.	Day of W'k.	TORONTO LAT. 43° 40′ LON. 79° 24′				QUEBEC LAT. 46° 48′ LON. 71° 13′				WINNIPEG LAT. 49° 53′ LON. 97° 7′				For Lat. 45° N.—Long. 77° 0′ W. (5 H. 8 M.) Local Mean Time									
			Sun		Moon		Sun		Moon		Sun		Moon		Sun's Declination		Sun on Meridian		Right Ascension of Mean Sun		Moon on Meridian	Moon's Zenith Distance	Moon's Age at Noon	Upper Transit Pole Star		Sidereal Time Sun on Meridian	
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets												
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	°	′	″	h m s	h m s	h m s	h m	°	days	h m	s	h m	s
335	1	Wed	7 31	16 42	11 14	21 4	7 9	15 59	10 49	20 23	8 4	16 30	11 47	20 58	S 21	44	51	11 48 55	16 38 43.6	15 49	63.8	4.1	21	5	50	16 27	37
336	2	Thu	7 32	16 42	12 0	22 14	7 10	15 58	11 34	21 33	8 5	16 29	12 28	22 12	21	54	8	11 49 18	16 42 40.2	16 46	60.9	5.1	21	1	53	16 31	56
337	3	Fri	7 33	16 42	12 38	23 26	7 11	15 58	12 11	22 46	8 6	16 29	13 3	23 28	22	3	0	11 49 41	16 46 36.7	17 40	57.0	6.1	20	57	57	16 36	16
338	4	Sat	7 34	16 42	13 12	. . .	7 12	15 58	12 43	. . .	8 7	16 28	13 32	. . .	22	11	27	11 50 5	16 50 33.3	18 32	52.5	F.Q.	20	53	0	16 40	36
339	5	Sun	7 36	16 41	13 44	0 37	7 14	15 57	13 22	0 0	8 9	16 28	13 59	0 44	22	19	28	11 50 29	16 54 29.8	19 23	47.6	8.1	20	50	3	16 44	57
340	6	Mon	7 37	16 41	14 14	1 46	7 15	15 57	13 40	1 12	8 10	16 27	14 24	2 0	22	27	2	11 50 54	16 58 26.4	20 12	42.6	9.1	20	46	6	16 49	19
341	7	Tue	7 38	16 41	14 44	2 57	7 16	15 57	14 8	2 24	8 11	16 27	14 49	3 14	22	34	11	11 51 19	17 2 22.9	21 1	37.8	10.1	20	42	10	16 53	41
342	8	Wed	7 39	16 41	15 15	4 4	7 17	15 57	14 36	3 34	8 12	16 27	15 16	4 26	22	40	53	11 51 45	17 6 19.5	21 50	33.4	11.1	20	38	13	16 58	3
343	9	Thu	7 40	16 41	15 48	5 11	7 18	15 57	15 8	4 43	8 13	16 27	15 44	5 38	22	47	8	11 52 12	17 10 16.0	22 40	29.7	12.1	20	34	16	17 2	26
344	10	Fri	7 40	16 41	16 25	6 17	7 18	15 56	15 43	5 50	8 14	16 26	16 18	6 47	22	52	56	11 52 38	17 14 12.6	23 30	26.9	13.1	20	30	19	17 6	50
345	11	Sat	7 41	16 41	17 6	7 19	7 19	15 56	16 22	6 54	8 15	16 26	16 57	7 52	22	58	17	11 53 6	17 18 9.2	. . .	. . . .	F.M.	20	26	23	17 11	14
346	12	Sun	7 42	16 41	17 52	8 17	7 20	15 56	17 8	7 53	8 16	16 26	17 43	8 52	23	3	11	11 53 33	17 22 5.7	0 21	25.1	15.1	20	22	26	17 15	38
347	13	Mon	7 43	16 41	18 42	9 10	7 21	15 56	17 58	8 46	8 17	16 26	18 33	9 45	23	7	37	11 54 1	17 26 2.3	1 12	24.3	16.1	20	18	29	17 20	2
348	14	Tue	7 44	16 41	19 36	9 56	7 22	15 56	18 53	9 32	8 18	16 26	19 28	10 30	23	11	36	11 54 29	17 29 58.8	2 3	24.7	17.1	20	14	32	17 24	27
349	15	Wed	7 44	16 42	20 33	10 37	7 23	15 57	19 51	10 12	8 19	16 27	20 27	11 8	23	15	7	11 54 58	17 33 55.4	2 51	26.0	18.1	20	10	35	17 28	53
350	16	Thu	7 45	16 42	21 31	11 13	7 24	15 57	20 50	10 46	8 20	16 27	21 29	11 41	23	18	10	11 55 27	17 37 52.0	3 38	28.2	19.1	20	6	38	17 33	18
351	17	Fri	7 46	16 42	22 29	11 45	7 25	15 57	21 49	11 16	8 21	16 27	22 31	12 8	23	20	46	11 55 56	17 41 48.5	4 23	31.2	20.1	20	2	41	17 37	44
352	18	Sat	7 46	16 42	23 28	12 12	7 26	15 57	22 50	11 43	8 22	16 27	23 35	12 32	23	22	53	11 56 26	17 45 45.1	5 7	34.7	21.1	19	58	44	17 42	10
353	19	Sun	7 47	16 43	. . .	12 39	7 26	15 57	23 53	12 7	8 22	16 27	. . .	12 54	23	24	32	11 56 55	17 49 41.6	5 50	38.7	L.Q.	19	54	48	17 46	36
354	20	Mon	7 47	16 43	0 28	13 5	7 27	15 58	. . .	12 31	8 23	16 28	0 39	13 16	23	25	43	11 57 25	17 53 38.2	6 32	42.9	23.1	19	50	51	17 51	3
355	21	Tue	7 48	16 43	1 29	13 31	7 27	15 58	0 56	12 55	8 23	16 28	1 44	13 38	23	26	26	11 57 55	17 57 34.7	7 16	47.4	24.1	19	46	54	17 55	29
356	22	Wed	7 48	16 44	2 32	13 59	7 28	15 58	2 0	13 22	8 24	16 28	2 52	14 2	23	26	41	11 58 25	18 1 31.3	8 1	51.9	25.1	19	42	57	17 59	56
357	23	Thu	7 49	16 44	3 36	14 30	7 28	15 59	3 8	13 51	8 24	16 29	4 1	14 29	23	26	27	11 58 55	18 5 27.8	8 49	56.2	26.1	19	39	0	18 4	22
358	24	Fri	7 49	16 45	4 44	15 6	7 29	15 59	4 17	14 25	8 25	16 30	5 13	15 1	23	25	45	11 59 25	18 9 24.4	9 40	60.1	27.1	19	35	3	18 8	49
359	25	Sat	7 50	16 46	5 54	15 49	7 29	16 0	5 28	15 6	8 25	16 30	6 26	15 41	23	24	35	11 59 55	18 13 21.0	10 35	63.1	28.1	19	31	6	18 13	16
360	26	Sun	7 50	16 46	7 1	16 40	7 30	16 1	6 37	15 55	8 26	16 31	7 37	16 30	23	22	56	12 0	25 18 17	17.5	11 33	65.1	N.M.	19	27	9	18 17	42
361	27	Mon	7 51	16 47	8 5	17 39	7 30	16 2	7 43	16 54	8 26	16 32	8 42	17 30	23	20	50	12 0	54	18 21	14.1	12 34	65.7	0.5	19	23	12	18 22	9
362	28	Tue	7 51	16 48	9 4	18 47	7 30	16 3	8 41	18 3	8 26	16 32	9 40	18 39	23	18	15	12 1	24	18 25	10.7	13 36	64.7	1.5	19	19	15	18 26	35
363	29	Wed	7 51	16 48	9 55	20 0	7 30	16 4	9 30	19 17	8 26	16 33	10 26	19 56	23	15	12	12 1	54	18 29	7.2	14 36	61.3	2.5	19	15	18	18 31	1
364	30	Thu	7 52	16 49	10 39	21 14	7 31	16 5	10 11	20 32	8 27	16 34	11 5	21 14	23	11	41	12 2	23	18 33	3.8	15 34	58.7	3.5	19	11	21	18 35	27
365	31	Fri	7 52	16 50	11 16	22 27	7 31	16 6	10 46	21 48	8 27	16 35	11 37	22 32	23	7	42	12 2	52	18 37	0.3	16 28	54.2	4.5	19	7	24	18 39	53

*CIVIL TIME OF MERIDIAN PASSAGE AND DECLINATION OF THE PLANETS, LONG. 5h. 8 m. W. FOR EVERY TENTH DAY DURING 1943

	Mercury ☿		Venus ♀		Mars ♂		Jupiter ♃ (Stellar Mag. −2.2 January 1943)		Saturn ♄ (Stellar Mag −0.3 December 1943)	
	Mer. pass.	Decl.	Mer. pass.	Decl.	Mer. pass.	Decl.	Mer. pass.	Decl.	Mer. pass.	Decl.
	H. M.	° ′	H. M.	° ′	H. M.	° ′	H. M.	° ′	H. M.	° ′
Jan. 1	13 19	S 22 25	12 52	S 22 50	10 0	S 22 20	0 53	N 21 59	21 37	N 19 36
11	13 26	18 4	13 6	20 33	9 51	23 13	0 8	22 12	20 56	19 32
21	12 36	15 45	13 18	17 16	9 43	23 44	23 19	22 26	20 15	19 31
31	11 12	17 31	13 27	13 10	9 36	23 51	22 34	22 37	19 35	19 31
Feb. 10	10 33	19 16	13 35	8 30	9 28	23 35	21 51	22 46	18 55	19 34
20	10 30	19 12	13 41	S 3 27	9 21	22 55	21 8	22 52	18 17	19 38
Mar. 2	10 43	17 1	13 47	N 1 45	9 13	21 51	20 27	22 56	17 39	19 45
12	11 3	12 40	13 52	6 54	9 5	20 25	19 47	22 57	17 2	19 53
22	11 27	S 6 14	13 58	11 47	8 56	18 39	19 8	22 57	16 25	20 2
Apr. 1	11 56	N 2 4	14 5	16 14	8 47	16 35	18 31	22 53	15 50	20 12
11	12 31	11 22	14 14	20 1	8 38	14 15	17 55	22 48	15 14	20 22
21	13 5	19 8	14 24	22 57	8 27	11 42	17 20	22 40	14 39	20 34
May 1	13 18	23 0	14 35	24 52	8 17	9 0	16 47	22 30	14 5	20 45
11	12 59	22 56	14 47	25 41	8 5	6 11	16 14	22 18	13 30	20 55
21	12 9	19 50	14 58	25 21	7 54	3 18	15 42	22 3	12 56	21 6
31	11 12	16 23	15 6	23 57	7 42	S 0 25	15 10	21 45	12 23	21 16
June 10	10 35	15 48	15 12	21 36	7 29	N 2 26	14 39	21 25	11 49	21 25
20	10 26	18 10	15 15	18 29	7 17	5 13	14 8	21 2	11 15	21 32
30	10 44	21 42	15 13	14 51	7 4	7 52	13 37	20 36	10 41	21 39
July 10	11 27	23 46	15 7	10 53	6 51	10 21	13 7	20 9	10 7	21 45
20	12 20	21 48	14 54	6 52	6 38	12 37	12 37	19 39	9 33	21 50
30	13 2	16 21	14 35	N 3 5	6 24	14 41	12 6	19 7	8 58	21 54
Aug. 9	13 27	9 32	14 6	S 0 5	6 9	16 29	11 36	18 34	8 23	21 57
19	13 38	N 2 41	13 25	2 5	5 54	18 3	11 6	18 0	7 48	21 59
29	13 38	S 3 15	12 30	2 17	5 38	19 21	10 35	17 25	7 12	22 0
Sept. 8	13 20	7 2	11 29	S 0 33	5 20	20 25	10 4	16 50	6 35	22 1
18	12 31	6 17	10 33	N 2 8	5 0	21 16	9 33	16 15	5 58	22 1
28	11 20	S 0 8	9 50	4 19	4 37	21 57	9 1	15 42	5 20	22 1
Oct. 8	10 44	N 2 30	9 22	5 19	4 10	22 31	8 28	15 10	4 41	22 0
18	10 53	S 1 56	9 5	5 1	3 39	23 0	7 55	14 41	4 1	22 0
28	11 14	8 48	8 55	3 35	3 3	23 27	7 22	14 15	3 21	21 59
Nov. 7	11 37	15 20	8 50	N 1 14	2 20	23 53	6 47	13 53	2 40	21 58
17	12 1	20 37	8 47	S 1 48	1 31	24 14	6 11	13 35	1 58	21 57
27	12 28	24 12	8 48	5 17	0 37	24 25	5 35	13 24	1 16	21 55
Dec. 7	12 55	25 42	8 50	8 58	23 36	24 22	4 57	13 19	0 33	21 54
17	13 20	24 49	8 54	12 35	22 41	24 9	4 18	13 20	23 46	21 52
27	13 23	21 57	9 1	15 56	21 52	23 55	3 37	13 28	23 3	21 50

*In this table the hours are numbered from 0 (midnight) to 23.

TEMPERATURE, PRECIPITATION, CLOUDED SKY

at principal cities in Canada, for year ending 31st August, 1942.

	Charlottetown	Halifax	Chatham, N.B.	Quebec	Montreal	Ottawa	Toronto	Winnipeg	Edmont'n	Calgary	V'ncouv'r	Victoria
Highest Temperature 1941-42	87	87	92	90	90	97	90	93	90	87	87	93
Month and Day	12/ 6/42	12/ 6/42	30/ 6/42	12/ 6/42	12/ 6/42	19/ 7/42	13-18-19/ 7/42	20/ 8/42	2/ 7/42	2/ 7/42 10/ 8/42	1/ 7/42 15/ 8/42	1-2/7/42
Lowest Temperature 1941-42	−11	−5	−29	−22	−14	−20	−8	−33	−32	−25	15	25
Month and Day	9/ 1/42	9-17/ 1/42	9/ 1/42	8/ 1/42	8/ 1/42	10/ 1/42	10/ 1/42	6/ 1/42	4/ 1/42	31/12/41	31/12/41 5/ 1/42	1/ 1/42
Annual Range of Temperature	98	92	121	112	104	117	98	126	122	112	72	68
Mean Daily Range 1941-42	14.2	15.2	19.2	14.2	14.6	17.9	15.0	18.6	22.1	22.4	14.0	12.2
Precipitation for year 1941-42 (inches)	43.03	45.79	31.32	50.44	38.99	33.33	33.00	27.61	19.99	43.44	36.72	20.59
Days rain fell 1941-42	114	122	106	116	109	111	127	84	73	66	164	146
Days snow fell 1941-42	51	51	52	86	66	61	38	48	53	44	1	2
Percentage of Clouded Sky 1941-42	70	68	55	61	59	66	65	65	60	62	66	63

TABLE OF REFRACTION

The barometer being at 30 inches and the attached thermometer at 50°, or the outside at 47°; with the corrections for an increase of one inch in the barometer, and for a decrease of 1° in the thermometer F.

App. Altitude.	Refraction. Bar. 30 in., Ther. 50°	Difference for 1 in. + in Barometer.	Difference for 1° − in Temperature.	App. Altitude.	Refraction. Bar. 30 in., Ther. 50°	Difference for 1 in. + in Barometer.	Difference for 1° − in Temperature.	App. Altitude.	Refraction. Bar. 30 in., Ther. 50°	Difference for 1 in. + in Barometer.	Difference for 1° − in Temperature.	App. Altitude.	Refraction. Bar. 30 in., Ther. 50°	Difference for 1 in. + in Barometer.	Difference for 1° − in Temperature.
° ′	′ ″	″	″	° ′	′ ″	″	″	° ′	′ ″	″	″	° ′	′ ″	″	″
0 0	33 51	74	8·1	3 0	14 55	30	2·3	8 0	6 35	13·3	0·85	14 0	3 49·9	7·70	0·47
5	32 53	71	7·6	5	14 19	29	2·2	10	6 28	13·1	·83	10	3 47·1	7·61	·46
10	31 58	69	7·3	10	14 4	29	2·2	20	6 21	12·8	·82	20	3 44·4	7·52	·46
15	31 5	67	7·0	15	13 50	28	2·1	30	6 14	12·6	·80	30	3 41·8	7·43	·45
20	30 13	65	6·7	20	13 35	28	2·1	40	6 7	12·3	·79	40	3 39·2	7·34	·45
25	29 24	63	6·4	25	13 21	27	2·0	50	6 0	12·1	·77	50	3 36·7	7·26	·44
30	28 37	61	6·1	30	13 7	27	2·0	9 0	5 54	11·9	·76	15 0	3 34·3	7·18	·44
35	27 51	59	5·9	35	12 53	26	2·0	10	5 47	11·7	·74	30	3 27·3	6·95	·42
40	27 6	58	5·6	40	12 41	26	1·9	20	5 41	11·5	·73	16 0	3 20·6	6·73	·41
45	26 24	56	5·4	45	12 28	25	1·9	30	5 36	11·3	·72	30	3 14·4	6·51	·40
50	25 43	55	5·1	50	12 16	25	1·9	40	5 30	11·1	·71	17 0	3 8·5	6·31	·39
55	25 3	53	4·9	55	12 3	25	1·8	50	5 25	11·0	·70	30	3 2·9	6·12	·37
1 0	24 25	52	4·7	4 0	11 52	24·1	1·70	10 0	5 20	10·8	·69	18 0	2 57·6	5·94	·36
5	23 48	50	4 6	10	11 30	23·4	1·64	10	5 15	10·6	·67	19 0	2 47·7	5·61	·34
10	23 13	49	4·5	20	11 10	22·7	1·58	20	5 10	10·4	·65	20 0	2 38·7	5·31	·32
15	22 40	48	4·4	30	10 50	22·0	1·53	30	5 5	10·2	·64	21 0	2 30·5	5·04	·31
20	22 8	46	4·2	40	10 32	21·3	1·48	40	5 0	10·1	·63	22 0	2 23·2	4·79	·29
25	21 37	45	4·0	50	10 15	20·7	1·43	50	4 56	9·9	·62	23 0	2 16·5	4·57	·28
30	21 7	44	3·9	5 0	9 58	20·1	1·38	11 0	4 51	9·8	·60	24 0	2 10·1	4·35	·26
35	20 38	43	3·8	10	9 42	19·6	1·34	10	4 47	9·6	·59	25 0	2 4·2	4·16	·25
40	20 10	42	3·6	20	9 27	19·1	1·30	20	4 43	9·5	·58	26 0	1 58·8	3·97	·24
45	19 43	40	3·5	30	9 11	18·6	1·26	30	4 39	9·4	·57	27 0	1 53·8	3·81	·23
50	19 17	39	3·4	40	8 58	18·1	1·22	40	4 35	9·2	·56	28 0	1 49·1	3·65	·22
55	18 52	39	3·3	50	8 45	17·6	1·19	50	4 31	9·1	·55	29 0	1 44·7	3·50	·21
2 0	18 29	38	3·2	6 0	8 32	17·2	1·15	12 0	4 28·1	9· 0	·55	30 0	1 40·5	3·36	·20
5	18 5	37	3·1	10	8 20	16·8	1·11	10	4 24·4	8·86	·55	31 0	1 36·6	3·23	·19
10	17 43	36	3·0	20	8 9	16·4	1· 9	20	4 20·8	8·74	·54	32 0	1 33·0	3·11	·19
15	17 21	36	2·9	30	7 58	16·0	1· 6	30	4 17·3	8·63	·53	33 0	1 29·5	2·99	·18
20	17 0	35	2·8	40	7 47	15·7	1· 3	40	4 13·9	8·51	·52	34 0	1 26·1	2·88	·17
25	16 40	34	2·8	50	7 37	15·3	1· 0	50	4 10·7	8·41	·52	35 0	1 23·0	2·78	·17
30	16 21	33	2·7	7 0	7 27	15·0	0·98	13 0	4 7·5	8·30	·51	36 0	1 20·0	2·68	·16
35	16 2	33	2·7	10	7 17	14·6	0·95	10	4 4·4	8·20	·50	37 0	1 17·1	2·58	·16
40	15 43	32	2·6	20	7 8	14·3	0·93	20	4 1·4	8·10	·50	38 0	1 14·4	2·49	·15
45	15 25	32	2·5	30	6 59	14·1	0·91	30	3 58·4	8·00	·49	39 0	1 11·8	2·40	·14
50	15 8	31	2·4	40	6 51	13·8	0·89	40	3 55·5	7·89	·48	40 0	1 9·3	2·32	·14
55	14 51	30	2·3	50	6 43	13·5	0·87	50	3 52·6	7·79	·48	41 0	1 6·9	2·24	·13
	″								″						
42 0	64·6	2·16	0·13	55 0	40·8	1·06	0·08	67 0	24·7	0·83	0·05	79 0	11·2	0·38	0·02
43 0	62·4	2· 9	·12	56 0	39·3	1·31	·08	68 0	23·5	·79	·05	80 0	10·2	·34	·02
44 0	60·3	2· 2	·12	57 0	37·8	1·26	·08	69 0	22·4	·75	·04	81 0	9·2	·31	·02
45 0	58·1	1·95	·12	58 0	36·4	1·22	·07	70 0	21·2	·71	·04	82 0	8·2	·27	·02
46 0	56·1	1·88	·11	59 0	35·0	1·17	·07	71 0	19·9	·67	·04	83 0	7·1	·24	·01
47 0	54·2	1·81	·11	60 0	33·6	1·12	·07	72 0	18·8	·63	·04	84 0	6·1	·20	·01
48 0	52·3	1·75	·10	61 0	32·3	1·08	·06	73 0	17·7	·59	·04	85 0	5·1	·17	·01
49 0	50·5	1·69	·10	62 0	31·0	1 04	·06	74 0	16·6	·56	·03	86 0	4·1	·14	·01
50 0	48·8	1·63	·10	63 0	29·7	0·99	·06	75 0	15·5	·52	·03	87 0	3·1	·10	·01
51 0	47·1	1·58	·09	64 0	28·4	·95	·06	76 0	14·4	·48	·03	88 0	2·0	·07	·00
52 0	45·4	1·52	·09	65 0	27·2	·91	·06	77 0	13·4	·45	·03	89 0	1·0	·03	·00
53 0	43·8	1 47	·09	66 0	25·9	·87	·05	78 0	12·3	·41	·03	90 0	0·0	·00	·00
54 0	42·2	1·41	·08												

The correction for an increase of altitude of one inch in the barometer or for a decrease of one degree in the thermometer, is to be added to the *tabular refraction*, but when the barometer is lower than 30 inches, or the thermometer higher than 47°, the corrections become *subtractive*. When great accuracy is required, 0.003 inch should be deducted from the observed height of the barometer for each degree that the thermometer near it is above 50°, and the same quantity added for an equal decrease.

PERPETUAL CALENDAR FOR TWO THOUSAND YEARS

From January 1st 1 A.D. to December 31st 2000 A.D., inclusive.

Find the Year of the Century, and for reference to the Indices below see Right-hand Columns under heading for the Century.

																	A.D. 1–100 701–800 1401–1500 1752–1800	A.D. 101–200 801–900 1501–1600	A.D. 201–300 901–1000 1601–1700 1801–1900	A.D. 301–400 1001–1100 1701–1752	A.D. 401–500 1101–1200 1901–2000	A.D. 501–600 1201–1300	A.D. 601–700 1301–1400
01	07	12	18		29	35	40	46		57	63	68	74		85	91	96	E	D	C	B	A	G	F
02		13	19	24	30		41	47	52	58		69	75	80	86		97	F	E	D	C	B	A	G
03	08	14		25	31	36	42		53	59	64	70		81	87	92	98	G	F	E	D	C	B	A
	09	15	20	26		37	43	48	54		65	71	76	82		93	99	A	G	F	E	D	C	B
04	10		21	27	32	38		49	55	60	66		77	83	88	94	100*	B	A	G	F	E	D	C
05	11	16	22		33	39	44	50		61	67	72	78		89	95	100†	C	B	A	G	F	E	D
06		17	23	28	34		45	51	56	62		73	79	84	90			D	C	B	A	G	F	E

* For use only for the years 1800 and 1900.
† For use for all 100th years except 1800 and 1900.

On September 14th, 1752, the New Style, or Gregorian Reform Calendar, came into use, September 3rd–13th, inclusive, being omitted from the almanac.

INDICES							JANUARY OF COMMON YEARS					JANUARY OF LEAP YEARS					FEBRUARY OF COMMON YEARS.					FEBRUARY OF LEAP YEARS					MARCH					APRIL					MAY				
A	B	C	D	E	F	G																																		
M	Tu	W	Th	F	Sa	Su		7	14	21	28	1	8	15	22	29		4	11	18	25		5	12	19	26		4	11	18	25	1	8	15	22	29		6	13	20	27
Tu	W	Th	F	Sa	Su	M	1	8	15	22	29	2	9	16	23	30		5	12	19	26		6	13	20	27		5	12	19	26	2	9	16	23	30		7	14	21	28
W	Th	F	Sa	Su	M	Tu	2	9	16	23	30	3	10	17	24	31		6	13	20	27		7	14	21	28		6	13	20	27	3	10	17	24		1	8	15	22	29
Th	F	Sa	Su	M	Tu	W	3	10	17	24	31	4	11	18	25			7	14	21	28	1	8	15	22	29		7	14	21	28	4	11	18	25		2	9	16	23	30
F	Sa	Su	M	Tu	W	Th	4	11	18	25		5	12	19	26		1	8	15	22		2	9	16	23		1	8	15	22	29	5	12	19	26		3	10	17	24	31
Sa	Su	M	Tu	W	Th	F	5	12	19	26		6	13	20	27		2	9	16	23		3	10	17	24		2	9	16	23	30	6	13	20	27		4	11	18	25	
Su	M	Tu	W	Th	F	Sa	6	13	20	27		7	14	21	28		3	10	17	24		4	11	18	25		3	10	17	24	31	7	14	21	28		5	12	19	26	

Example: *September 12th, 1759*

Under heading "1752–1800," and in line with the year of the century (59th), find the letter **G**. Index **G** is then the key to the whole of the Calendar to the right for the year 1759, and by it will be seen that September 12th was on a Wednesday.

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PERPETUAL CALENDAR FOR TWO THOUSAND YEARS—*(Continued)*

From January 1st 1 A.D. to December 31st 2000 A.D., inclusive.

Find the Year of the Century, and for reference to the Indices below see Right-hand Columns under heading for the Century.

																		A.D. 1–100 701–800 1401–1500 1752–1800	A.D. 101–200 801–900 1501–1600	A.D. 201–300 901–1000 1601–1700 1801–1900	A.D. 301–400 1001–1100 1701–1752	A.D. 401–500 1101–1200 1901–2000	A.D. 501–600 1201–1300	A.D. 601–700 1301–1400
01	07	12	18		29	35	40	46		57	63	68	74		85	91	96	E	D	C	B	A	G	F
02		13	19	24	30		41	47	52	58		69	75	80	86		97	F	E	D	C	B	A	G
03	08	14		25	31	36	42		53	59	64	70		81	87	92	98	G	F	E	D	C	B	A
	09	15	20	26		37	43	48	54		65	71	76	82		93	99	A	G	F	E	D	C	B
04	10		21	27	32	38		49	55	60	66		77	83	88	94	100*	B	A	G	F	E	D	C
05	11	16	22		33	39	44	50		61	67	72	78		89	95	100†	C	B	A	G	F	E	D
06		17	23	28	34		45	51	56	62		73	79	84	90			D	C	B	A	G	F	E

* For use only for the years 1800 and 1900.
† For use for all 100th years except 1800 and 1900.

On September 14th, 1752, the New Style, or Gregorian Reform Calendar, came into use, September 3rd–13th, inclusive, being omitted from the almanac.

INDICES							JUNE					JULY					AUGUST					SEPTEMBER					OCTOBER					NOVEMBER					DECEMBER				
A	B	C	D	E	F	G																																			
M	Tu	W	Th	F	Sa	Su		3	10	17	24	1	8	15	22	29		5	12	19	26		2	9	16	23	30		7	14	21	28		4	11	18	25		2	9	16	23	30
Tu	W	Th	F	Sa	Su	M		4	11	18	25	2	9	16	23	30		6	13	20	27		3	10	17	24		1	8	15	22	29		5	12	19	26		3	10	17	24	31
W	Th	F	Sa	Su	M	Tu		5	12	19	26	3	10	17	24	31		7	14	21	28		4	11	18	25		2	9	16	23	30		6	13	20	27		4	11	18	25	
Th	F	Sa	Su	M	Tu	W		6	13	20	27	4	11	18	25		1	8	15	22	29		5	12	19	26		3	10	17	24	31		7	14	21	28		5	12	19	26	
F	Sa	Su	M	Tu	W	Th		7	14	21	28	5	12	19	26		2	9	16	23	30		6	13	20	27		4	11	18	25		1	8	15	22	29		6	13	20	27	
Sa	Su	M	Tu	W	Th	F	1	8	15	22	29	6	13	20	27		3	10	17	24	31		7	14	21	28		5	12	19	26		2	9	16	23	30		7	14	21	28	
Su	M	Tu	W	Th	F	Sa	2	9	16	23	30	7	14	21	28		4	11	18	25		1	8	15	22	29		6	13	20	27		3	10	17	24		1	8	15	22	29

Example: *September 12th, 1759*

Under heading "1752–1800," and in line with the year of the century (59th), find the letter **G**. Index **G** is then the key to the whole of the Calendar to the right for the year 1759, and by it will be seen that September 12th was on a Wednesday.

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SEMI-DIAMETER OF THE SUN, POLAR DISTANCE AND GREATEST ELONGATION OF α URSÆ MINORIS EVERY 10TH DAY OF THE YEAR 1943

(*See explanation of this Table on Page 31*)

1943	Day	Semi-Diameter	Pole Star		Greatest elongations for latitudes 43° to 53°										
Month		Sun	Polar Distance	Greatest Elongation Lat. 42°	43°	44°	45°	46°	47°	48°	49°	50°	51°	52°	53°
		′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″
Jan.	1	16 18	1 0 9	1 20 57	1 22 15	1 23 37	1 25 4	1 26 36	1 28 12	1 29 54	1 31 41	1 33 35	1 35 35	1 37 42	1 39 57
"	11	16 18	1 0 8	1 20 55	1 22 14	1 23 36	1 25 3	1 26 34	1 28 11	1 29 52	1 31 40	1 33 33	1 35 34	1 37 41	1 39 56
"	21	16 17	1 0 7	1 20 54	1 22 12	1 23 34	1 25 1	1 26 33	1 28 9	1 29 51	1 31 38	1 33 32	1 35 32	1 37 39	1 39 54
"	31	16 16	1 0 7	1 20 54	1 22 12	1 23 34	1 25 1	1 26 33	1 28 9	1 29 51	1 31 38	1 33 32	1 35 32	1 37 39	1 39 54
Feb.	10	16 14	1 0 8	1 20 55	1 22 14	1 23 36	1 25 3	1 26 34	1 28 11	1 29 52	1 31 40	1 33 33	1 35 34	1 37 41	1 39 56
"	20	16 12	1 0 10	1 20 58	1 22 16	1 23 39	1 25 6	1 26 37	1 28 14	1 29 55	1 31 43	1 33 37	1 35 37	1 37 44	1 39 59
March	2	16 10	1 0 12	1 21 1	1 22 19	1 23 42	1 25 8	1 26 40	1 28 17	1 29 58	1 31 46	1 33 40	1 35 40	1 37 47	1 40 2
"	12	16 7	1 0 14	1 21 3	1 22 22	1 23 44	1 25 11	1 26 43	1 28 20	1 30 1	1 31 49	1 33 43	1 35 43	1 37 51	1 40 6
"	22	16 5	1 0 17	1 21 7	1 22 26	1 23 48	1 25 16	1 26 47	1 28 24	1 30 6	1 31 54	1 33 47	1 35 48	1 37 55	1 40 11
April	1	16 2	1 0 20	1 21 11	1 22 30	1 23 53	1 25 20	1 26 52	1 28 28	1 30 10	1 31 58	1 33 52	1 35 53	1 38 0	1 40 16
"	11	15 59	1 0 23	1 21 15	1 22 34	1 23 57	1 25 24	1 26 56	1 28 33	1 30 15	1 32 3	1 33 57	1 35 58	1 38 5	1 40 21
"	21	15 57	1 0 26	1 21 19	1 22 38	1 24 1	1 25 28	1 27 0	1 28 37	1 30 19	1 32 7	1 34 2	1 36 2	1 38 11	1 40 26
May	1	15 54	1 0 29	1 21 24	1 22 42	1 24 5	1 25 32	1 27 4	1 28 41	1 30 24	1 32 12	1 34 6	1 36 7	1 38 15	1 40 31
"	11	15 52	1 0 32	1 21 28	1 22 46	1 24 9	1 25 37	1 27 9	1 28 46	1 30 28	1 32 16	1 34 11	1 36 12	1 38 20	1 40 36
"	21	15 50	1 0 34	1 21 30	1 22 49	1 24 12	1 25 40	1 27 12	1 28 49	1 30 31	1 32 20	1 34 14	1 36 15	1 38 23	1 40 39
"	31	15 48	1 0 36	1 21 33	1 22 52	1 24 15	1 25 42	1 27 14	1 28 52	1 30 34	1 32 23	1 34 17	1 36 18	1 38 26	1 40 42
June	10	15 47	1 0 38	1 21 36	1 22 55	1 24 18	1 25 45	1 27 17	1 28 55	1 30 37	1 32 26	1 34 21	1 36 21	1 38 30	1 40 46
"	20	15 46	1 0 39	1 21 37	1 22 56	1 24 19	1 25 46	1 27 19	1 28 56	1 30 39	1 32 27	1 34 22	1 36 23	1 38 31	1 40 47
"	30	15 46	1 0 39	1 21 37	1 22 56	1 24 19	1 25 46	1 27 19	1 28 56	1 30 39	1 32 27	1 34 22	1 36 23	1 38 31	1 40 47
July	10	15 46	1 0 39	1 21 37	1 22 56	1 24 19	1 25 46	1 27 19	1 28 56	1 30 39	1 32 27	1 34 22	1 36 23	1 38 31	1 40 47
"	20	15 46	1 0 39	1 21 37	1 22 56	1 24 19	1 25 46	1 27 19	1 28 56	1 30 39	1 32 27	1 34 22	1 36 23	1 38 31	1 40 47
"	30	15 47	1 0 38	1 21 36	1 22 55	1 24 18	1 25 45	1 27 17	1 28 55	1 30 37	1 32 26	1 34 21	1 36 21	1 38 30	1 40 46
Aug.	9	15 48	1 0 36	1 21 33	1 22 52	1 24 15	1 25 42	1 27 14	1 28 52	1 30 34	1 32 23	1 34 17	1 36 18	1 38 26	1 40 42
"	19	15 50	1 0 34	1 21 30	1 22 49	1 24 12	1 25 40	1 27 12	1 28 49	1 30 31	1 32 20	1 34 14	1 36 15	1 38 23	1 40 39
"	29	15 52	1 0 32	1 21 28	1 22 46	1 24 9	1 25 37	1 27 9	1 28 46	1 30 28	1 32 16	1 34 11	1 36 12	1 38 20	1 40 36
Sept.	8	15 55	1 0 29	1 21 24	1 22 42	1 24 5	1 25 32	1 27 4	1 28 41	1 30 24	1 32 12	1 34 6	1 36 7	1 38 15	1 40 31
"	18	15 57	1 0 26	1 21 19	1 22 38	1 24 1	1 25 28	1 27 0	1 28 37	1 30 19	1 32 7	1 34 2	1 36 2	1 38 11	1 40 26
"	28	16 0	1 0 22	1 21 14	1 22 33	1 23 55	1 25 23	1 26 54	1 28 31	1 30 13	1 32 1	1 33 55	1 35 56	1 38 4	1 40 19
Oct.	8	16 2	1 0 19	1 21 10	1 22 29	1 23 51	1 25 18	1 26 50	1 28 27	1 30 9	1 31 57	1 33 50	1 35 51	1 37 59	1 40 14
"	18	16 5	1 0 15	1 21 5	1 22 23	1 23 46	1 25 13	1 26 44	1 28 21	1 30 3	1 31 51	1 33 44	1 35 45	1 37 52	1 40 7
"	28	16 8	1 0 11	1 20 59	1 22 18	1 23 40	1 25 7	1 26 39	1 28 15	1 29 57	1 31 44	1 33 38	1 35 38	1 37 46	1 40 1
Nov.	7	16 10	1 0 7	1 20 54	1 22 12	1 23 34	1 25 1	1 26 33	1 28 9	1 29 51	1 31 38	1 33 32	1 35 32	1 37 39	1 39 54
"	17	16 13	1 0 4	1 20 50	1 22 8	1 23 30	1 24 57	1 26 28	1 28 5	1 29 46	1 31 34	1 33 27	1 35 27	1 37 34	1 39 49
"	27	16 15	1 0 0	1 20 44	1 22 3	1 23 25	1 24 51	1 26 23	1 27 59	1 29 40	1 31 28	1 33 21	1 35 21	1 37 28	1 39 42
Dec.	7	16 16	0 59 57	1 20 40	1 21 58	1 23 21	1 24 47	1 26 18	1 27 55	1 29 36	1 31 23	1 33 16	1 35 16	1 37 23	1 39 37
"	17	16 17	0 59 55	1 20 38	1 21 56	1 23 18	1 24 44	1 26 16	1 27 52	1 29 33	1 31 20	1 33 13	1 35 13	1 37 20	1 39 34
"	27	16 18	0 59 52	1 20 34	1 21 52	1 23 14	1 24 40	1 26 11	1 27 47	1 29 28	1 31 15	1 33 9	1 35 8	1 37 15	1 39 29

RIGHT ASCENSION, DECLINATION AND GREATEST ELONGATION OF α URSÆ MINORIS (POLARIS) EVERY 10TH DAY OF THE YEAR 1943

(*See explanation of this Table on Page 31*)

1943	Day	Polaris		Greatest elongations for latitudes 54° to 65°													
Month		R.A.	Declination	54°	55°	56°	57°	58°	59°	60°	61°	62°	63°	64°	65°		
		h m s	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″	° ′ ″
Jan.	1	1 45 7	88 59 51	1 42 21	1 44 53	1 47 35	1 50 27	1 53 31	1 56 48	2 0 19	2 4 5	2 8 9	2 12 31	2 17 15	2 22 22		
"	11	1 44 55	88 59 52	1 42 19	1 44 51	1 47 33	1 50 25	1 53 29	1 56 46	2 0 17	2 4 3	2 8 7	2 12 29	2 17 12	2 22 19		
"	21	1 44 42	88 59 53	1 42 17	1 44 49	1 47 31	1 50 23	1 53 28	1 56 44	2 0 15	2 4 1	2 8 4	2 12 27	2 17 10	2 22 17		
"	31	1 44 30	88 59 53	1 42 17	1 44 49	1 47 31	1 50 23	1 53 28	1 56 44	2 0 15	2 4 1	2 8 4	2 12 27	2 17 10	2 22 17		
Feb.	10	1 44 18	88 59 52	1 42 19	1 44 51	1 47 33	1 50 25	1 53 29	1 56 46	2 0 17	2 4 3	2 8 7	2 12 29	2 17 12	2 22 19		
"	20	1 44 6	88 59 50	1 42 22	1 44 54	1 47 36	1 50 29	1 53 33	1 56 50	2 0 21	2 4 8	2 8 11	2 12 33	2 17 17	2 22 24		
March	2	1 43 56	88 59 48	1 42 26	1 44 58	1 47 40	1 50 33	1 53 37	1 56 54	2 0 25	2 4 12	2 8 15	2 12 38	2 17 21	2 22 29		
"	12	1 43 48	88 59 46	1 42 29	1 45 2	1 47 44	1 50 36	1 53 41	1 56 58	2 0 29	2 4 16	2 8 19	2 12 42	2 17 26	2 22 34		
"	22	1 43 42	88 59 43	1 42 34	1 45 7	1 47 49	1 50 42	1 53 46	1 57 4	2 0 35	2 4 22	2 8 26	2 12 49	2 17 33	2 22 41		
April	1	1 43 38	88 59 40	1 42 39	1 45 12	1 47 54	1 50 47	1 53 52	1 57 10	2 0 41	2 4 28	2 8 32	2 12 55	2 17 40	2 22 48		
"	11	1 43 36	88 59 37	1 42 44	1 45 17	1 48 0	1 50 53	1 53 58	1 57 15	2 0 47	2 4 34	2 8 39	2 13 2	2 17 46	2 22 55		
"	21	1 43 37	88 59 34	1 42 50	1 45 22	1 48 4	1 50 58	1 54 3	1 57 21	2 0 53	2 4 40	2 8 45	2 13 9	2 17 53	2 23 2		
May	1	1 43 39	88 59 31	1 42 55	1 45 28	1 48 10	1 51 4	1 54 9	1 57 27	2 0 59	2 4 47	2 8 51	2 13 15	2 18 0	2 23 9		
"	11	1 43 44	88 59 28	1 43 0	1 45 33	1 48 16	1 51 10	1 54 15	1 57 33	2 1 5	2 4 53	2 8 58	2 13 22	2 18 7	2 23 16		
"	21	1 43 51	88 59 26	1 43 3	1 45 36	1 48 19	1 51 13	1 54 19	1 57 37	2 1 9	2 4 57	2 9 2	2 13 26	2 18 12	2 23 20		
"	31	1 44 0	88 59 24	1 43 7	1 45 40	1 48 23	1 51 17	1 54 22	1 57 41	2 1 13	2 5 1	2 9 6	2 13 31	2 18 16	2 23 26		
June	10	1 44 10	88 59 22	1 43 10	1 45 43	1 48 26	1 51 20	1 54 26	1 57 45	2 1 17	2 5 5	2 9 10	2 13 35	2 18 21	2 23 30		
"	20	1 44 21	88 59 21	1 43 12	1 45 45	1 48 28	1 51 22	1 54 28	1 57 47	2 1 19	2 5 7	2 9 13	2 13 37	2 18 23	2 23 33		
"	30	1 44 32	88 59 21	1 43 12	1 45 45	1 48 28	1 51 22	1 54 28	1 57 47	2 1 19	2 5 7	2 9 13	2 13 37	2 18 23	2 23 33		
July	10	1 44 45	88 59 21	1 43 12	1 45 45	1 48 28	1 51 22	1 54 28	1 57 47	2 1 19	2 5 7	2 9 13	2 13 37	2 18 23	2 23 33		
"	20	1 44 57	88 59 21	1 43 12	1 45 45	1 48 28	1 51 22	1 54 28	1 57 47	2 1 19	2 5 7	2 9 13	2 13 37	2 18 23	2 23 33		
"	30	1 45 9	88 59 22	1 43 10	1 45 43	1 48 26	1 51 20	1 54 26	1 57 45	2 1 17	2 5 5	2 9 10	2 13 35	2 18 21	2 23 30		
Aug.	9	1 45 21	88 59 24	1 43 7	1 45 40	1 48 23	1 51 17	1 54 22	1 57 41	2 1 13	2 5 1	2 9 6	2 13 31	2 18 16	2 23 26		
"	19	1 45 32	88 59 26	1 43 3	1 45 36	1 48 19	1 51 13	1 54 19	1 57 37	2 1 9	2 4 57	2 8 2	2 13 26	2 18 12	2 23 20		
"	29	1 45 43	88 59 28	1 43 0	1 45 33	1 48 16	1 51 10	1 54 15	1 57 33	2 1 5	2 4 53	2 8 58	2 13 22	2 18 7	2 23 16		
Sept.	8	1 45 52	88 59 31	1 42 55	1 45 28	1 48 10	1 51 4	1 54 9	1 57 27	2 0 59	2 4 47	2 8 51	2 13 15	2 18 0	2 23 9		
"	18	1 46 0	88 59 34	1 42 50	1 45 22	1 48 4	1 50 58	1 54 3	1 57 21	2 0 53	2 4 40	2 8 45	2 13 9	2 17 53	2 23 2		
"	28	1 46 6	88 59 38	1 42 43	1 45 15	1 47 58	1 50 51	1 53 56	1 57 14	2 0 45	2 4 32	2 8 37	2 13 0	2 17 44	2 22 52		
Oct.	8	1 46 11	88 59 41	1 42 38	1 45 10	1 47 52	1 50 46	1 53 50	1 57 8	2 0 39	2 4 26	2 8 30	2 12 53	2 17 37	2 22 45		
"	18	1 46 14	88 59 45	1 42 31	1 45 3	1 47 45	1 50 38	1 53 43	1 57 0	2 0 31	2 4 18	2 8 22	2 12 44	2 17 28	2 22 36		
"	28	1 46 15	88 59 49	1 42 24	1 44 56	1 47 38	1 50 31	1 53 35	1 56 52	2 0 23	2 4 10	2 8 13	2 12 36	2 17 19	2 22 26		
Nov.	7	1 46 14	88 59 53	1 42 17	1 44 49	1 47 31	1 50 23	1 53 28	1 56 44	2 0 15	2 4 1	1 8 4	2 12 27	2 17 10	2 22 17		
"	17	1 46 11	88 59 56	1 42 12	1 44 44	1 47 26	1 50 18	1 53 22	1 56 39	2 0 9	2 3 55	2 7 58	2 12 20	2 17 3	2 22 9		
"	27	1 46 6	89 0 0	1 42 5	1 44 37	1 47 19	1 50 11	1 53 14	1 56 31	2 0 1	2 3 47	2 7 50	2 12 11	2 16 54	2 22 0		
Dec.	7	1 45 59	89 0 3	1 42 0	1 44 32	1 47 13	1 50 5	1 53 9	1 56 25	1 59 55	2 3 41	2 7 43	2 12 5	2 16 47	2 21 53		
"	17	1 45 50	89 0 5	1 41 57	1 44 28	1 47 10	1 50 2	1 53 5	1 56 21	1 59 51	2 3 36	2 7 39	2 12 0	2 16 43	2 21 48		
"	27	1 45 39	89 0 8	1 41 52	1 44 23	1 47 4	1 49 56	1 52 59	1 56 15	1 59 45	2 3 30	2 7 33	2 11 54	2 16 36	2 21 41		

OCCULTATIONS OF STARS BY THE MOON, 1943

(An occultation of a star is an eclipse of it by some other body.)

The times given for disappearance (D) and reappearance (R) are UNIVERSAL TIME or GREENWICH CIVIL TIME. Occultations visible at Toronto.

Date	Name of Star	Magnitude	D	Angle from N. P.	R	Angle from N. P.	Date	Name of Star	Magnitude	D	Angle from N.P.	R	Ang. from N.P.
Jan.			*h. m.*	°	*h m*	°	July			*h m.*	°	*h m.*	°
16	θ^1 Tauri.....	4.0	21 20	94	22 20	229	6	Venus.....	-4 0	14 3	118	15 11	262
16	θ^2 Tauri.....	3.6	21 22	120	22 26	203	16	15 Sagittarii...	5 4	1 27	120	2 38	256
16	264 *B* Tauri....	4.8	22 29	77	23 52	245	16	21 Sagittarii...	5.0	6 51	60	7 44	291
17	α Tauri.....	1.1	2 11	99	3 45	236	Aug.						
25	σ Leonis.....	4 1	8 48	71	9 32	345	13	36 Sagittarii...	5.1	5 7	86	6 17	258
30	γ Librae,.....	4.0	10 40	151	11 55	254	23	θ^1 Tauri.....	4.0	6 42	134	7 41	188
Feb.							23	75 Tauri	5.3	7 4	32	7 44	290
13	Υ Tauri	3.9	1 30		2 42		23	264 *B* Tauri....	4.8	7 47	110	8 58	210
21	χ Leonis.....	4.7	6 30	79	7 29	336	25	71 Orionis.....	5.2	8 47	126	9 58	213
Mar.							Sept.						
16*	ζ Cancri m....	5.1	23 48	51	0 21	324	6	λ Librae.....	4.0	1 40	98	2 46	284
Apr.							9	21 Sagittarii...	5.0	1 1	35	1 28	325
9	α Tauri.....	1.1	2 49	114	3 49	236	Oct.						
11	71 Orionis.....	5 2	0 51	76	1 58	293	7	π Sagittarii	3 0	1 21	127	2 17	219
16	ρ Leonis	3.8	7 23	167	8 8	234	8	Θ Capricorni...	4 2	23 4	37	23 50	311
22	γ Librae.....	4.0	4 55	102	6 7	304	9*	ι Aquarii.....	4.4	23 33	75	0 53	243
May							15	μ Ceti.....	4.4	1 44	0	2 6	317
22	15 Sagittarii...	5.4	5 34	128	6 45	246	Nov.						
24	ρ Capricorni...	5.5	5 27	136	6 22	216	15	64 Orionis.....	5.2	3 50	95	5 5	243
June							22	b Virginis.....	5.2	11 22	120	12 46	298
7	ζ Cancri m....	5.1	0 44	160	1 36	230	Dec.						
15*	γ Librae.....	4.0	23 24	139	0 29	266	13	ν Geminorum..	4.1	0 1	1	0 14	345
19	36 Sagittarri...	5.1	7 50	74	8 58	273							
21	Θ Capricorni...	4.2	8 45	106	9 58	216							
27	ξ^2 Ceti.....	4.3	8 59	85	10 9	225							

*Reappearance on the following day.

Note:— 0 hrs. Greenwich Civil Time is twelve hours before Greenwich Mean Noon of the same date.

THE SPEEDING EARTH

To most people the Earth is fixed and immobile. In reality it has a vast number of motions, some apparently regular and some apparently haphazard and very irregular.

One is conscious of the difference between night and day as it affects our sense of sight, but to a man standing on the Earth's surface at the equator it is difficult to believe that the rotation of the Earth is carrying him along at a speed of over 1,000 miles an hour. An aeroplane flying at this speed along the equator in a westerly direction would always have the Sun or stars in the same apparent position in the sky.

As the Earth rotates it is also travelling in its orbit about the Sun, which it completes in a year, at a still faster rate, namely, about 18 miles per second. Further, the Sun and its attending planets are all racing towards Vega, the brightest Star in the Constellation Lyrae, at the rate of 12 miles per second.

Again, the Earth is perturbed by the other planets. It has a monthly revolution about the Earth-Moon centre and due to the attractions of the Sun and Moon its axis has precessional and nutational movements.

This however is not all. Our Sun is a comparatively inconspicuous part of the galaxy to which we belong and which is estimated to be 100,000 light years in diameter. A light year is the distance light travels in a year and is about 6,000,000,000,000 miles. We are 32,000 light years distant from the centre of the galaxy, and the galaxy rotating about its centre carries the local star group, to which the Sun belongs, at a rate of about 170 miles per second at present towards the Constellation Cygnus. It is estimated it will take about 220,000,000 years for the galaxy to make one complete rotation.

A recent discovery of very great importance, was made in the Constellation Leo, namely, some very distant spiral nebulae, vast star clouds similar to our own galaxy. Their distances are over 100,000,000 light years and spectral analysis indicate a recessional speed of 107 miles per second for each million of light years distant. It is from these distant nebulae that the data is derived on the expanding universe theory of Jeans, who estimated that the universe would double its dimensions every 1,300,000,000 years.

ASTRONOMICAL ARTICLES IN PREVIOUS NUMBERS OF THE CANADIAN ALMANAC

Some Facts About the Earth's Magnetism, 1942.
Polaris, the Pole Star, 1940
Eclipses and Occultations, 1939
Stellar Distances, 1938
Sunspots and the Weather, 1937.
Meteors or "Shooting Stars", 1935.
The Dark Stars, 1933
Sidereal and Mean Time, 1932
Projections of the Sphere, 1929.
α Centauri, 1927
The Stellar Universe, 1926.
Solar Eclipses, 1925
Stellar Evolution, 1924.
The Stars 1922.
Comets, 1922
Some Modern Theories regarding the Internal Constitution of the Stars, 1921.
The Sidereal Universe, 1920.

BUSINESS AND SHIPPING ABBREVIATIONS

In general use in Canada

As shipping terms vary in different countries, insurance or shipping agents should be consulted.

a/c. Account.
Ad. val. Ad valorem.
bbl. Barrel.
B/L. Bill of Lading.
b.m. Board Measure.
B/P. Bills Payable.
B/R. Bills Receivable.
B/S. Bill of Sale.
c. Hundred.
C.A. Chartered Accountant.
Cie. Compagnie.
c.i.f. Cost, insurance and freight (Seller pays insurance, freight, etc., and assumes risks, except war risk, to agreed specified destination.) War risk insurance is usually for buyer's account; insurance agents should be consulted.
Similarly, c. i. f. & c. (commission); c.i.f.c. & e. (commission and exchange); or c. f., (cost and freight).
C.L. Car Load (of freight)
C.O.D. Cash on Delivery.
C.W.O. Cash with Order.
Cwt. Hundredweight. This may mean 100 lbs., or 112 lbs.
D/A. Documents Attached, also Deposit Account.
Dl. (or Tl.) Double (or triple) first class.
D.O.A. Deliver Documents on Acceptance of Draft.
D.O.P. Deliver Documents on Payment of Draft.
e.g. For example (Ejusdem generis).
E.&O.E. Errors and omissions excepted.
Est. Wt. Estimated Weight
et seq. And the following.
Ex Div. Without dividend.
Ex-Warehouse Purchaser pays carriage charges and assumes risks from seller's warehouse.
F.a.a. Free of average (marine insurance).
F.A.S. Free alongside. (Seller assumes risks and delivers goods to alongside of steamer free of carriage charges).
F.O.B. Free on Board (Purchaser pays carriage charges and assumes risks from point specified).
F.P.A. Free of Particular Average. Means that the Insured cannot recover for a partial loss but only for a total loss, subject to other conditions of the contract.
Franco. Pre-paid free of expense, to point specified.
G.A. General Average: meaning a loss arising from extraordinary expense incurred for preservation of ship or contents, undertaken to prevent a greater loss, and shared in by all owners of cargo carried as well as owner of vessel.
i.e. that is.
Inst. Instant (this month).
K.D. Knocked down.
L/C. Letter of Credit.
L.C.L. Less than Car Load (of freight).
Limited / Ltd. Limited Liability. As to certain companies: shareholders are "limited" in liability to the amount of their subscribed stock.
M. Thousand (Mille).
MS., MSS. Manuscript(s)
M.V. Motor Vessel.
N.E.S. / N.O.P. Not otherwise provided for (Customs).
N.S.F Not Sufficient Funds (re cheques).
Nstd. Nested.
O.K. "Correct".
O.R. At Owner's risk
O.R.B. At Owner's risk of breakage.
P.A. Particular Average. As used in Marine Insurance, means damage to the goods caused by perils insured against and so named in the contract. This form is often written with a Franchise Clause, which may be, say, 5% each shipment or 5% each package, and means there will be no claim unless the loss exceeds the percentage so named.
P/A. Power of Attorney.
P & D Pick up and deliver (railway and transportation rates which include cartage pick up and delivery points).
Pro forma As a matter of Form.
Prox. Proximo (Next month)
s.s Steamship.
s/o Ship's Option, weight or measurement.
S.U. Set up, (meaning article is complete).
T.B.L. Through Bill of Lading.
Tare Weight of container; Deducting tare from "gross weight" gives "net weight".
Ton Of either 2,000 lbs., 2,240 lbs., or 2,204 lbs. A cubic ton in marine freight = 40 cubic feet.
Ult. Ultimo (Last month).
W/M. Weight or measurement (English 2240 lb or 40 cu. ft.).

▼ ▼ ▼

LEGAL WEIGHTS AND MEASURES IN CANADA

In Canada the law provides, with respect to weights, that the unit shall be the standard pound (avoirdupois) of 7,000 grains, one-sixteenth part of the standard pound shall be an ounce (437½ grains), one hundred pounds a cental, and two thousand pounds a ton, and that four hundred and eighty grains shall be an ounce troy. As regards measures-That the unit or standard measure of capacity, as well for liquids as for dry measures, shall be the gallon, containing ten standard pounds of distilled water, weighed with the water and air at a temperature of sixty-two degrees Fahrenheit with the barometer at thirty inches, the quart shall be one-fourth part of a gallon, and the pint one-eight part of the gallon, and eight gallons shall be a bushel. The 1/160th part of the gallon by volume shall be the fluid ounce.

This gallon, commonly known as the "Imperial gallon," contains 277.41 cubic inches.

The standard measure of length is the yard, one-third part of which it is provided shall be a foot, and the twelfth part of such foot shall be an inch.

IMPERIAL MEASURE

Special note should be made of the fact that certain standards of weights and measures used in some of the states of the United States are not legal, though frequently used, in Canada. These standards are not so large, being about 16.6 per cent. smaller in capacity than the legal standards in Canada, *i.e.*, the Imperial pint, quart and gallon. Imperial measure is 20% larger than U.S. measure.

To convert a given number of U.S. gallons into Imperial gallons, subtract 1/6th or divide by 1.2. To convert a given number of Imperial gallons into U.S. gallons, add 1/5th or multiply by 1.2.

United States measure is the old Winchester Bushel and Gallon or Wine Measure of Queen Anne. The United States gallon contains 231 cubic inches.

THE FRUIT, VEGETABLES AND HONEY ACT AND REGULATIONS

Chapter 62 of the Statutes, 1935

The provisions of this Act are intended to promote orderly marketing throughout the fruit, vegetable and honey industries and to assist in the settlement of disputes. The Act is applicable to interprovincial or foreign trade only. Revised Regulations under this Act were made and established by the Minister of Agriculture on September 23, 1942.

There follows a brief summary of the provisions of the Act and Regulations:

1. Establishment of grades or standards for honey, fruits and vegetables.
2. Prescribes conditions relative to inspection, grading, marking of packages, shipment, advertisement and sale of fruit, vegetables and honey produced within or without Canada.
3. Establishment of standard packages for various kinds of fruits, vegetables and honey.
4. Provides for the detention of fruit, vegetables, honey or packages in respect of which an offence under the Act or Regulations has been committed.
5. Prescribes penalties for contravention of any provisions of the Act or Regulations.
6. Licensing of brokers, commission agents and dealers, handling fruits and vegetables.
7. Registration of packers and persons assembling honey.
8. Prescribes fees for inspection, registration and licensing.

Note: A free copy of this Act may be obtained from the Fruit and Vegetable Division, Marketing Service, Department of Agriculture, Ottawa.

WEIGHT OF CERTAIN COMMODITIES BY THE BUSHEL

In contracts for the sale and delivery of any of the undermentioned articles the legal weights per bushel shall be as follows:—

Bushels	Weight in Dominion Standard lbs.	Bushels	Weight in Dominion Standard lbs.
Alfalfa seed	60 lbs.	Millet seed (Proso type)	50 lbs.
Barley	48 "	Oats	34 "
Beans	60 "	Orchard grass seed	14 "
Bituminous coal	70 "	Peas	60 "
Blue grass seed	18 "	Potatoes	60 "
Brome Seed	14 "	Rye	56 "
Buckwheat	48 "	Rye grass seed	20 "
Castor Beans	40 "	Slender Wheat Grass seed (Western Rye grass)	14 "
Clover seed	60 "	Soy beans	60 "
Crested wheat grass seed	22 "	Timothy seed	48 "
Fescue seed	22 "	Vetch	60 "
Flax-seed	56 "	Wheat	60 "
Hemp seed	44 "		
Indian corn	56 "		
Lime	70 "		
Malt	36 "		
Millet seed (Fox tail type)	48 "		

EGGS

The regulations respecting the grading and marking of eggs, put into effect by the Dominion Government, being in use throughout Canada, are of general interest to consumers.

The Dominion Government standard grades for eggs are as follows:— A1, A, B, C, — a candling definition being specified for each grade.

Grade A.—The highest commercial grade; fresh quality eggs, clean and sound in shell; packed in three weights as follows:—

Grade A Large—Eggs weighing individually at the rate of 24 oz. or more per dozen.

Grade A Medium—Eggs weighing individually at the rate of 22 to 24 oz. per dozen.

Grade A Pullet—Eggs weighing individually at the rate of 18 to 22 oz. per dozen.

Grade B.—The second grade, medium quality eggs, reasonably clean and sound in shell, weighing individually at the rate of 22 oz. or more per dozen.

Grade B Large.—Shall weigh individually at the rate of 24 oz. or more per dozen.

Grade B Pullet.—Shall weigh individually at the rate of not less than 20 oz. and up to but not exceeding 22 oz. per dozen; and for export, 39 lbs. net per 30 dozen.

Grade C.—The lowest grade, comprising all eggs, including cracks or dirty or stained eggs not permitted to be graded under Grades A and B, but which are still not of a condition unfit for human consumption.

Grade A1.—A super grade, available only on some markets. This grade is marketed only from farms holding a permit which is based on the suitability of production conditions; packed in three weights, Large, Medium and Pullet, the weights of which are the same as for Grade A except in the instance of Grade A1 Pullet, the minimum weight for which is 20 ounces.

Fresh—The word "fresh" shall be used only in conjunction with Grades A or A1.

Storage Eggs.—Cold stored eggs may be sold only in the appropriate grades B or C.

TABLES OF WEIGHTS AND MEASURES

Avoirdupois Weight

16 drams	=	1 ounce
16 ounces	=	1 pound
7,000 grains	=	1 "
*14 pounds	=	1 stone
100 "	=	1 hundredweight
20 hundredweight	=	1 ton [or cental

*Illegal in Canada; in use in England
In England 28 lbs. is 1 Quarter (of the English cwt.)

Surface, Square or Land Measure

144 square inches	=	1 square foot
9 square feet	=	1 square yard
30¼ square yards	=	1 square rod
10 square chains	=	1 acre
160 square rods or 4,840 sq. yds.	=	1 acre
640 acres	=	1 square mile

Dry Measure

4 gills	=	1 pint
2 pints	=	1 quart
4 quarts	=	1 gallon
2 gallons	=	1 peck
4 pecks	=	1 bushel

Cubic or Solid Measure

1,728 cubic inches	=	1 cubic foot
27 cubic feet	=	1 cubic yard
128 cubic feet	=	1 cord [ton
40 cubic feet	=	1 shipping

Angular Measure

60 seconds (″)	=	1 minute, or 1′
60 minutes (′)	=	1 degree, or 1°
90 degrees (°)	=	1 right angle

Liquid Measure

4 gills	=	1 pint
2 pints	=	1 quart
4 quarts	=	1 gallon

A cubic foot of water weighs almost 1,000 oz., (62.321 lbs.) and contains almost 6.2321 gallons.

Apothecaries Measure for Fluids

60 minims	=	1 fluid drachm
8 fluid drachms	=	1 fluid ounce
20 fluid ounces	=	1 pint

Apothecaries' Weight for Drugs

20 grains	=	1 scruple
3 scruples	=	1 drachm
8 drachms	=	1 ounce
12 ounces	=	1 pound

Troy Weight For Gold and Silver.

24 grains	=	1 pennyweight (dwt.)
20 dwts.	=	1 ounce
480 grains	=	1 "

Jewellers' Weight

1 carat = 200 milligrams = 3.0865 grains Troy.

Surveyors' Table

625 sq. links	=	1 sq. rod
16 sq. rods	=	1 sq. chain
10 sq. chains	=	1 acre
640 acres	=	1 sq. mile
36 sq. miles	=	1 township (23,040 acres)

1 acre contains 100,000 sq. links, 4840 sq. yards, 160 sq. rods.
1 rood contains 1,210 sq. yards.

Standard Railway Gauge

In Canada, Great Britain and U.S.A., 4 ft. 8½ in.

Circles, Spheres and Cylinders

Diameter of a Circle × 3.1416 gives Circumference
Diameter Squared × .7854 gives Area of Circle
Diameter Squared × 3.1416 gives Surface of Sphere
Diameter Cubed × .5236 gives Volume of Sphere
One Degree of Circumference × 57.3 gives Radius
Diameter of Cylinder × 3.1416, and product by its length, gives the Surface
Diameter of Cylinder Squared × .7854, and product by the length, gives Volume

A Circular Acre is 235,504 feet, a Circular Rood 117,752 feet in diameter. The Circumference of the Earth at the Equator is about 24,902 miles, and the Polar Diameter 7,899 miles. The mean Equatorial Diameter is 7,926 miles.

Timber and Wood

100 superficial feet	=	1 sq. of flooring
50 cu. feet of planks	=	1 load
42 cu. feet of timber	=	1 shipping ton
108 cu. feet of timber	=	1 stack
128 cu. feet of timber	=	1 cord

1 cord measures 8 × 4 × 4 feet

Fahrenheit and Centigrade Thermometer Scales Compared

	Fahrenheit	Centigrade
Boiling	212	100
	104	40
	86	30
	77	25
	68	20
	59	15
	50	10
	41	5
Freezing	32	Zero
	23	— 5
	14	—10
	5	—15
	Zero	
	— 4	—20
	—22	—30
	—31	—35

To convert other degrees Fahrenheit to Centigrade:

Subtract	32
Multiply by	5
Divide by	9

From Centigrade to Fahrenheit:

Multiply by	9
Divide by	5
Add	32

Measures of Length

Mile Geographical, Admiralty Knot, or Nautical Mile, 6,080 Feet	=	1.15 Mile Statute
League	=	3 Miles
Degree	=	60 Geographical, or 69.121 Statute Miles
Inch, *in.*	=	72 Points or 12 Lines
Nail, ⅛ yd.	=	2¼ Inches
Palm	=	3 Inches
Hand	=	4 Inches
Quarter (or a Span)	=	9 Inches
Foot	=	12 Inches
Cubit	=	18 Inches
Ell (English, obsolete)	=	45 Inches
Yard	=	36 Inches
Pace, Military	=	2 Feet 6 Inches
Fathom	=	6.08 Ft. (Eng.) 6 Ft. (U.S.)
Rod, Pole, or Perch	=	5½ Yards
Chain (100 Links)	=	22 Yards (4 Poles)
Link	=	7.92 in. (1/100 of a chain).
Cable's Length	=	100 Fathoms, 608 Ft. (Eng.)
10 Cables	=	1 Nautical Mile
60 Nautical Miles	=	1 Degree
Furlong	=	40 Rods, 10 Chains, 220 Yds
Mile	=	8 Furlongs, 80 Chains, 320 Rods, 1,760 Yards, 5,280 Feet, 63,360 Inches

A geographical mile is the length of 1 minute of latitude. A nautical mile is the length of 1 minute of the meridian. In navigating, the Admiralty Knot is used, 6,080 ft., divided into 10 cables, the cable being assumed to be 608 feet.

Measures of Time

60 seconds	=	1 minute
60 minutes	=	1 hour
24 hours	=	1 day
7 days	=	1 week
52 weeks	=	1 year
12 months	=	1 year
365 days	=	1 year
366 days	=	1 leap-year
100 years	=	1 century

The mean solar year is equal to 365 days, 5 hrs 48 min. 46 sec., or nearly 365¼ days.

Every year whose number is divisible by 4 is a leap year, unless the number of the year ends in two ciphers, in which case the number must be divisible by 400. Thus, 2000 and 2400 will be leap years, but 1900 was not a leap year.

Solar time around the Globe varies 4 minutes with each degree of longitude.

Measurement of Ship Tonnage

Followed by the British Board of Trade; applying to all ships in the British Merchant Service, including Canadian registered vessels. The U. S. merchant service use a different method.

Gross Tonnage is the unit of volume containing 100 cubic feet in the internal volume of a vessel under the tonnage deck to which is added:—

(1) the 'tween deck space, if any, above the tonnage deck.

(2) the volume of permanently closed-in spaces above the upper deck available for cargo, stores, or for passengers and crew and

(3) any excess of hatchways.

Net or Register Tonnage. The Net or Register Tonnage is the Gross Tonnage as found above less deductions for crew space, stores, navigation spaces, allowance for propelling power and other deductions allowable under the Merchant Shipping Act.

Deadweight Tonnage is the amount of cargo, bunkers, reserve feed water, domestic and sanitary water, provisions, consumable stores, officers and effects on board, and is expressed in tons of 2240 lbs each; or alternatively it is the difference in the displacement at a given draft and the displacement of the vessel "lightship" with water in boilers to working level and ready for steam but with none of the above mentioned items on board.

Displacement is the amount of water displaced by a vessel floating in equilibrium in still water. The weight of water displaced is equal to the total weight of the vessel with everything on board and known as a displacement tonnage. If expressed in cubic feet it is known as the volume of displacement.

Miscellaneous

1 dozen	=	12 articles
1 gross	=	12 dozen
1 great gross	=	12 gross
1 score	=	20 single things
1 quire	=	24 sheets of paper
1 ream	=	20 quires
1 tablespoon	=	½ fluid ounce
1 dessert-spoon	=	¼ fluid ounce
1 tea-spoon	=	⅛ fluid ounce
1 drop	=	1 minim.

METRIC WEIGHTS AND MEASURES

Measures of Weight

10 milligrams (mg.)	=	1 centigram (cg.)
10 centigrams	=	1 decigram (dg.)
10 decigrams	=	1 gramme (grm)
10 grammes	=	1 dekagram (dag.)
10 dekagrams	=	1 hectogram (hg.)
10 hectograms	=	1 kilogram (kg.)
10 kilograms	=	1 myriagram
10 myriagrams	=	1 quintal (q.)
10 quintals	=	1 millier (commonly known as the "Tonne")

Measures of Length

10 millimetres (mm.)	=	1 centimetre (cm.)
10 centimetres	=	1 decimetre (dm.)
10 decimetres	=	1 metre (m.)
10 metres	=	1 dekametre (dam.)
10 dekametres	=	1 hectometre (hm.)
10 hectometres	=	1 kilometre (km.)
10 kilometres	=	1 myriametre

Measures of Land

100 sq. metres	=	1 are (a.)
100 ares	=	1 hectare (ha.)
100 hectares	=	1 sq. kilometre

Measures of Capacity

10 millilitres (mil.)	=	1 centilitre (cl.)
10 centilitres	=	1 decilitre (dl.)
10 decilitres	=	1 litre (lit.)
10 litres	=	1 dekalitre (dal.)
10 dekalitres	=	1 hectolitre (hl.)
10 hectolitres	=	1 kilolitre

1 cubic cm. (water)	=	1 gram
1,000 cubic cm. (water) or 1 litre	=	1 kilogram
1 cubic metre (1,000 litres, 1,000 kilograms)	=	1 metric ton

EQUIVALENT VALUES OF STANDARD AND METRIC UNITS

Measurements of Length

1 inch	=	2.54	centimetres
1 foot	=	30.48	"
1 yard	=	91.44	"
1 mile	=	1.609	kilometres
1 centimetre	=	0.3937	inches
1 metre	=	39.37	"
1 "	=	1.0936	yards
1 kilometre	=	0.62137	miles
1 "	=	1000	metres

Measurements of Surface

1 sq. inch	=	6.4514	sq. centimetres
1 " foot	=	929.01	" "
1 " yard	=	8361.3	" "
1 " "	=	0.83613	" metres
1 " centimetre	=	0.1550	" inches
1 " metre	=	10.764	" feet
1 " "	=	1.196	" yards
1 Hectare	=	2.471	" acres

Measurements of Volume

1 cu. inch	=	16.387	cu. centimetres
1 " foot	=	28317	" "
1 " yard	=	0.7645	" metres
1 " centimetre	=	0.061	" inches
1 litre	=	1000	" centimetres
1 "	=	61.0234	" inches
1 "	=	1.7598	imperial pints
1 cu. metre	=	1.30794	cu. yards
1 imperial gallon	=	10	lbs. water at 62°F
1 " "	=	277.41	cu. inches
1 " "	=	4.546	litres
1 " quart.	=	1.136	"
1 U.S. gallon	=	231	cu. inches
1 " "	=	3.7854	litres

Measurements of Weight (Mass)

1 lb. (7,000 grains)	=	453.59 grams
1 oz.	=	28.3495 "
1 grain	=	0.0648 "
1 kilogram	=	2.2046 lbs.
1 gram	=	15.432 grains

Electrical Measures

Unit	For the measure of:
Volt	Electromotive force = about 92.6% of that given by one Daniell's battery cell.
Ohm	Resistance = the resistance offered to the passage of a current of electricity by a thread of mercury 106 cm. long and 1 mm. cross section at the temperature of melting ice.
Ampere	Current = the current 1 volt will drive through 1 ohm.
Coulomb	Quantity = 1 ampere flowing for 1 second of time.
Microfarad	Capacity = .000,001 coulomb at 1 volt pressure.
Watt	Power = 44 ft. lbs. per minute. 746 Watts = 1 Horse Power.
Henry	Induction = When the electromotive force in the circuit is 1 volt while the inducing current varies at the rate of 1 amp. per second.

Radio Frequency:—Frequency in kilocycles = $\frac{300{,}000}{\text{wave length in metres}}$

TABLE FOR FIGURING NET PROFITS

If your cost of doing business figured on sales is represented by one of the figures in the top horizontal line, and you advance your goods above delivered cost at one of the percentages in left hand column,—your percentage of net profit is represented by the figure at the junction of the two columns.

%	10%	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%	21%	22%	23%	24%	25%
25	10	9	8	7	6	5	4	3	2	1	00	1 Loss	2 Loss	3 Loss	4 Loss	5 Loss
33⅓	15	14	13	12	11 .	10 ·	9	8	7	6	5	4	3	2	1	00
40	18⅔	17⅔	16⅔	15⅔	14⅔	13⅔	12⅔	11⅔	10⅔	9⅔	8⅔	7⅔	6⅔	5⅔	4⅔	3⅔
50	23⅓	22⅓	21⅓	20⅓	19⅓	18⅓	17⅓	16⅓	15⅓	14⅓	13⅓	12⅓	11⅓	10⅓	9⅓	8⅓
60	27½	26½	25½	24½	23½	22½	21½	20½	19½	18½	17½	16½	15½	14½	13½	12½
75	32¾	31¾	30¾	29¾	28¾	27¾	26¾	25¾	24¾	23¾	22¾	21¾	20¾	19¾	18¾	17¾
100	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25

EXPLANATION:—If your cost of doing business is 15% of your gross sales and you mark a line at 25% above cost, your net profit is 5% on sales as shown in the diagram. If your cost of doing business is 18% and you mark a line at 60% above cost, your net profit is 19⅓% of sales.

TABLE FOR FINDING THE SELLING PRICE OF ANY ARTICLE

COST TO DO BUSINESS	NET PER CENT PROFIT DESIRED																				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	20	25	30	35	40	50
15%	84	83	82	81	80	79	78	77	76	75	74	73	72	71	70	65	60	55	50	45	35
16%	83	82	81	80	79	78	77	76	75	74	73	72	71	70	69	64	59	54	49	44	34
17%	82	81	80	79	78	77	76	75	74	73	72	71	70	69	68	63	58	53	48	43	33
18%	81	80	79	78	77	76	75	74	73	72	71	70	69	68	67	62	57	52	47	42	32
19%	80	79	78	77	76	75	74	73	72	71	70	69	68	67	66	61	56	51	46	41	31
20%	79	78	77	76	75	74	73	72	71	70	69	68	67	66	65	60	55	50	45	40	30
21%	78	77	76	75	74	73	72	71	70	69	68	67	66	65	64	59	54	49	44	39	29
22%	77	76	75	74	73	72	71	70	69	68	67	66	65	64	63	58	53	48	43	38	28
23%	76	75	74	73	72	71	70	69	68	67	66	65	64	63	62	57	52	47	42	37	27
24%	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61	56	51	46	41	36	26
25%	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	55	50	45	40	35	25

RULE

Divide the cost (invoice price with freight added) by the figure in the column of "net rate per cent profit desired" on the line with per cent it cost you to do business.

EXAMPLE:

If a wagon costs..... $60.00
Freight..... 1.20

$61.26

You desire to make a net profit of..... 5%
It costs you to do business..... 19%
Take the figure in column 5 on line with 19 which is 76

76/61.2000/$80.50 = the selling price

608
400
380
200
152

The percentage of cost of doing business and profit are figured on selling price.

PROFIT TABLE

The following table shows the percentage which must be added to the cost to effect a given percentage of profit on the sale:

Add % to Cost	To make % Profit on Sales	Add % to Cost	To make % Profit on Sales	Add % to Cost	To make % Profit on Sales	Add % to Cost	To make % Profit on Sales
1	.99	14	12.28	27	21.26	38	27.54
2	1.96	15	13.04	28	21.88	39	28.06
3	2.91	16	13.79	29	22.48	40	28.57
4	3.85	16⅔	14.29	30	23.08	41	29.08
5	4.76	17	14.53	31	23.66	42	29.58
6	5.66	18	15.25	32	24.24	43	30.07
7	6.54	19	15.97	33	24.81	44	30.56
8	7.41	20	16.67	33⅓	25.00	45	31.03
9	8.27	21	17.36	34	25.37	46	31.51
10	9.09	22	18.03	35	25.93	47	31.97
11	9.91	23	18.70	36	26.47	48	32.43
12	10.71	24	19.35	37	27.01	49	32.88
12½	11.11	25	20.00	37½	27.27	50	33⅓
13	11.50	26	20.63				

PUBLIC STATUTORY HOLIDAYS IN CANADA

(*See also "Fixed and Movable Festivals," p. 27. — For Easter and other Ecclesiastical dates, see p. 29.*)

WAR TIME HOLIDAYS

By Order in Council No. 8682 dated Sept. 25, 1942, the only statutory holidays to be observed in Canada during the war, apart from Sundays or weekly days of rest in lieu thereof, are:—

New Year's Day
Good Friday
Dominion Day
(1st Monday in July)
Labour Day
Christmas Day
Thanksgiving Day

Reasonable opportunity should continue to be allowed to employees for the performance of their religious duties.

PEACE TIME HOLIDAYS

The following are the holidays which were observed previous to the date of Order in Council above:

DOMINION OF CANADA. — In accordance with the provisions of the Interpretation Act, the Bills of Exchange Act and the Civil Service Act, the holidays to be observed throughout Canada (on which days Banks are closed) are as follow:—

Sundays	Dominion Day
New Year's Day	Labour Day
Good Friday	Thanksgiving Day
Easter Monday	Remembrance Day
Victoria Day	Christmas Day

The birthday of the reigning Sovereign or the day fixed by proclamation for its celebration. In 1937 and 1938 the day proclaimed was June 9th; in 1939 May 20th; in 1940 June 13th; in 1941 June 9th; in 1942, June 8th.

Any day appointed by proclamation for a public holiday or for a general fast or general thanksgiving. (In 1942 Thanksgiving Day was proclaimed as October 12th).

In any of the provinces any day proclaimed by the Lieutenant-Governor for a holiday, fast or thanksgiving; also any non-juridical day by virtue of a statute of the province.

When New Year's Day, Christmas Day, Victoria Day, Dominion Day and Sovereign's Birthday fall on Sunday, the following day is observed as the holiday.

ONTARIO, NEW BRUNSWICK, PRINCE EDWARD ISLAND } Same as Dominion list above.

NOVA SCOTIA.—Same as Dominion list; except that Easter Monday, while widely observed, is not a statutory holiday.

QUEBEC.—Same as Dominion list; and, in addition, the festival of the Epiphany, Ash Wednesday, Ascension Day, Feast of St. John the Baptist (June 24th), All Saints' Day, Conception Day.

MANITOBA, BRITISH COLUMBIA } Same as Dominion list above; and, in addition, Boxing Day (the day after Christmas). In Manitoba also Arbour Day when proclaimed.

ALBERTA.—Same as Dominion list; also Ash Wednesday and the day after Christmas; and with reference to any particular part of the Province such day in each year as may by proclamation be appointed a public holiday, for such part of the Province, for the planting of forest or other trees, called Arbour Day.

SASKATCHEWAN.— Same as Dominion list: and, in addition, Ash Wednesday, and Arbour Day (2nd Friday in May, or by proclamation).

YUKON TERRITORY AND NORTH WEST TERRITORIES.—Same as Dominion list. In the Yukon Territory, in addition, Arbour Day (2nd Friday in May), Discovery Day (August 17th) and any day proclaimed for the planting of trees.

BANK CHANGES AND MERGERS SINCE CONFEDERATION

The first name is that of the purchasing or otherwise surviving bank.

1868 Merchants Bank—Commercial Bank of Canada.
1870 Canadian Bank of Commerce—Gore Bank.
1875 Standard Bank of Canada—St. Lawrence Bank.
1875 Imperial Bank of Canada—Niagara District Bank.
1883 Bank of Nova Scotia—Union Bank of P.E.I.
1900 Banque Provinciale— La Banque Jacques Cartier.
1901 Canadian Bank of Commerce—Bank of B. C.
1901 Bank of New Brunswick—Summerside Bank.
1902 Union Bank of Halifax—Commercial Bank of Windsor.
1903 Canadian Bank of Commerce—Halifax Banking Co.
1903 Bank of Montreal—Exchange B., Yarmouth, NS.
1905 Bank of Montreal—People's Bank of Halifax.
1906 Canadian Bank of Commerce—Merchants Bank of P.E.I.
1906 Bank of Montreal—Ontario Bank, Toronto.
1907 Bank of Montreal—People's Bank of N.B.
1908 Northern Crown Bank—Northern Bank.
Northern Crown Bank—Crown Bank of Canada
1909 Standard Bank of Canada—Western Bank of Canada.
1910 Royal Bank of Canada—Union Bank of Halifax.
1911 Union Bank of Canada—United Empire Bank
1912 Canadian Bank of Commerce—Eastern Townships Bank.
1912 Royal Bank of Canada—Traders' Bank.
1913 Bank of Nova Scotia—Bank of New Brunswick
1913 Home Bank of Canada—La Banque Internationale du Canada.
1914 Bank of Nova Scotia—Metropolitan Bank.
1917 Royal Bank of Canada—Quebec Bank.
1918 Royal Bank of Canada—Northern Crown Bank
1918 Bank of Montreal—Bank of British North America.
1919 Bank of Nova Scotia—Bank of Ottawa.
1922 Bank of Montreal—Merchants Bank.
1923 Canadian Bank of Commerce–Bank of Hamilton.
1924 Bank Canadienne Nationale (formerly called Bank of Hochelaga)—Banque Nationale.
1924 Standard Bank—Sterling Bank.
1924 Bank of Montreal—Molsons Bank.
1925 Royal Bank of Canada—Union Bank.
1928 Canadian Bank of Commerce—Standard Bank.
1931 Imperial Bank—Weyburn Security Bank.
1932 Manitoba Savings Office—discontinued by Government; depositors' accounts transferred to chartered banks.

BANK FAILURES SINCE CONFEDERATION

1868	Commercial Bank of N.B.	1887	Maritime Bank of Dominion of Canada	1899	Banque Ville Marie
1873	Bank of Acadia	1887	Pictou Bank	1905	Bank of Yarmouth
1876	Metropolitan Bank	1887	Bank of London in Canada	1906	Ontario Bank
1879	Mechanics' Bank	1887	Central Bank of Canada	1908	Sovereign Bank of Canada
1879	Bank of Liverpool	1888	Federal Bank	1908	Banque de St. Jean
1879	Consolidated Bank of Canada	1893	Commercial Bank of Manitoba	1908	Banque de St. Hyacinthe
1879	Stadacona Bank	1895	Banque du Peuple	1910	St. Stephen's Bank
1881	Bank of Prince Edward Is.			1910	Farmers Bank
1883	Exchange Bank of Canada			1914	Bank of Vancouver
				1923	Home Bank of Canada

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BANKS IN CANADA AND THEIR BRANCHES

BANK OF CANADA

Following one of the recommendations contained in the report made to the Government in 1933 by the Royal Commission on Banking and Currency, headed by the Right Hon. Lord Macmillan, P.C., K.C., there was enacted by Parliament in the 1934 session, Chapter 43 of the Statutes of that year, incorporating the Bank of Canada as a central bank of issue and rediscount. The institution opened for business on March 11, 1935.

The Bank's functions are largely, though not entirely, regulative. It has, except as provided in the Bank Act, the sole right of note issue and is required to maintain a reserve in gold coin and bullion of 25 per cent of the amount of its outstanding notes and deposit liabilities with, however, the proviso that such reserve requirements may be suspended by the Governor in Council upon request of the Board of Directors of the Bank for certain periods not exceeding in all one year without the sanction of Parliament. Under the authority of the War Measures Act the gold reserve requirement was suspended by the Governor-in-Council effective May 1, 1940. The Bank is the custodian of the gold reserves formerly held by the Treasury Department of the Government and subject to the provisions of the Bank Act, all gold coin or bullion formerly owned by the chartered banks in Canada. As a measure for the security, defence, peace, order and welfare of Canada, the Bank in accordance with The Exchange Fund Order of 1940 and subject to the provisions of The Exchange Fund Act and of the Foreign Exchange Control Board sold to the Foreign Exchange Control Board all gold held in unrestricted ownership as at May 1st, 1940. The Bank acts as the fiscal agent of the Government of Canada and, by agreement, may also act as banker or fiscal agent of the government of any province.

The management consists of a Board of Directors composed of a Governor, a Deputy Governor and 11 Directors, the Deputy Minister of Finance by virtue of his office being a member of the Board.

In 1938 an amending Act was passed providing that all Directors be appointed by the Government and that the entire capital of $5,000,000 shall be owned by the Dominion of Canada.

Directors, officers and employees of chartered banks and persons employed in the public service may not hold office as a Director.

Officers

Graham Ford Towers, *Governor*
Donald Gordon, *Deputy Governor*
L. P. Saint-Amour, *Assistant Deputy Governor*
K. A. Henderson, *Securities Advisor*
D. G. Marble, *Secretary*
L. P. J. Roy, *Deputy Secretary*
W. B. Watson, *Chief of the Securities Division*
D. A. Skelton, *Chief of the Research Department*
H. R. Extence, *Chief Accountant*
E. Fricker, *Auditor*
S. Turk, *Chief of the Foreign Exchange Division*
C. E. Campbell, *Chief of the Currency Division*
M. G. Anderson, *Chief of Public Debt Division*

Agencies with names of Agents

Montreal, P.Q., J. H. C. Desmarais
Toronto, Ont., K. Frederickson
Winnipeg, Man., W. Morton
Regina, Sask., G. A. Ivey
Calgary, Alta., J. Parry
Ottawa, Ont., E. Metcalfe, *Acting Agent*
Vancouver, B.C., S. A. Staden
Saint John, N.B., E. H. Cameron
Halifax, N.S., P. B. Wooster
Charlottetown, P.E.I., D. A. MacKinnon

Head Office, Ottawa.

CENTRAL MORTGAGE BANK

Bank of Canada Bldg., Ottawa, Ont.

General Superintendent, D. B. Mansur.

This Bank was created in 1939 by the Dominion Parliament, the Act being proclaimed on July 14, 1939. In November, 1939, the Minister of Finance announced that due to changed conditions caused by the war, the commencement of active operations would be deferred.

CHARTERED BANKS

Chartered Banks in Canada are incorporated by Special Act of the Dominion Parliament and governed by the Bank Act (Chapter 24 of the Statutes of 1934), which continues in force the charters of such banks until July 1, 1944. The Act specifies clearly the transactions in which banks may or may not legally engage, and embodies regulations designed to ensure the proper conduct of the banks' affairs. They are prohibited from engaging in any trade or business, from loaning money on the security of or dealing in the shares of any bank and from loaning more than $10,000.00 to any of their officers or clerks. They are also prohibited from lending upon the security of immovable property, although such may be taken as additional collateral for debts already contracted to a bank in the ordinary course of its business.

The banks are empowered to issue notes but the amount in circulation at any time shall not exceed the amount of the unimpaired paid-up capital of the bank less reductions of five per cent. in each year for a period of five years commencing January 1st, 1936, and further reductions of ten per cent. in each year for a period of five years commencing January 1st, 1941. Thereafter until Parliament further enacts, the amount of notes of a bank in circulation shall not exceed twenty-five per cent. of the amount of the unimpaired paid-up capital: Provided, however, that the foregoing reductions shall not affect notes in circulation in British colonies or possessions if the total amount of notes in circulation in Canada and elsewhere does not exceed the amount of the unimpaired paid-up capital of the bank. The provision for progressive reduction in authorized note circulation has a relation to the liability of shareholders as hereinafter explained.

CHARTERED BANKS—*Continued*

In the event of a bank suspending payment, the payment of notes in circulation is a first charge upon the assets of the bank. Notes are further secured by a Circulation Fund held by the Dominion Government. Each bank contributes to this fund an amount equal to 5% of its average circulation. If this fund were not sufficient, then each bank must make up the deficiency in proportion to its circulation. If the Directors of the Bank, Liquidator, etc., fail to make arrangements within two months from the day of suspension for the payment of all its notes and interest thereon, the Minister may make arrangements for the payment out of the Circulation Fund together with interest at 5% per annum from the day of the suspension to the day named for redemption.

While deposits are not a first charge on the assets of an insolvent bank (the claims of noteholders, the Dominion Government and the Provincial Governments having priority in the order named), depositors have a certain measure of protection in the extra-liability of shareholders. Prior to January 1st, 1936, in the event of the property and assets of any bank being insufficient to pay its debts and liabilities, each shareholder was liable for the deficiency to an amount equal to the par value of the shares held by him in addition to any amount not paid up on such shares. It is now provided that this liability of a shareholder, apart from any amount not paid up on his shares, shall not exceed that proportion of the par value of his shares which the amount of notes which the bank is authorized to have in circulation in Canada bears to the paid-up capital of the bank. Shareholders who sell their stock are not relieved of the extra-liability until the expiration of sixty days.

INSPECTOR-GENERAL OF BANKS, (*under Dept. of Finance, Ottawa*) C. E. S. Tompkins.

CANADIAN BANK OF COMMERCE

Capital Paid up..... $30,000,000
Reserve Fund..... 20,000,000

Head Office—25 King St. W., Toronto.

President—S. H. Logan
Vice-President and General Manager— A. E. Arscott.
Assistant General Managers—B. P. Alley, S. M. Wedd, James Stewart.

Foreign Correspondents—London, The Canadian Bank of Commerce, 2 Lombard St., E.C.3, R. B. Buckerfield, Manager, D. Sapte, Assistant Manager: Bank of England, Bank of Scotland, Barclays Bank Limited, Commercial Bank of Scotland, Limited, Lloyds Bank Limited, Midland Bank Limited, National Bank of Scotland, Limited. National Provincial Bank Limited, Westminster Bank Limited, *New York*, The Agency, The Canadian Bank of Commerce, Exchange Place and Hanover Street, C. J. Stephenson, N. J. H. Hodgson, Agents.

BANQUE CANADIENNE NATIONALE

Capital Paid up..... $7,000,000
Reserve Fund..... 5,000,000

Head Office—Place d'Armes, Montreal.

President and Managing Director—Beaudry Leman.
Vice-Presidents—Sir George Garneau
C. Laurendeau, K.C.
General Manager, Chas. St. Pierre.
Foreign correspondents in all important centres of the world.

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ASSETS EXCEED $1,000,000,000

IN CANADA—Over 550 branches to serve Canadian Business and industry.

ABROAD — Branches strategically placed throughout the West Indies and Central and South America to furnish reliable information and extend practical help to Canadian exporters seeking to develop trade with these countries. Branches also in London, England, and New York City.

For officers, see page 64. List of branches, see pages 68 to 94.

THE DOMINION BANK

Capital Paid up..... $7,000,000
Reserve Fund..... 7,000,000

Head Office—1 King St. West, Toronto.

President—C. H. Carlisle.
Chairman of the Board—C. A. Bogert.
Vice-President—R. S. McLaughlin.
General Manager—Robert Rae.
Assistant General Managers—R. K. Beairsto, S. C. Cook, Thomas Wilding.
Chief Supervisor—C. S. Howard.

Chief Correspondents—Great Britain, Bank of England; Barclays Bank, Limited; Bank of London & South America Limited; The British Overseas Bank, Limited; Lloyds Bank Limited; The National Bank of Scotland, Limited; Union Bank of Scotland, Limited.

New York, N.Y., The National City Bank of New York; The Chase National Bank of the City of New York; Central Hanover Bank and Trust Company; Guaranty Trust Company; Irving Trust Company; Corn Exchange Bank Trust Company; Bankers Trust Company.

THE HOME BANK OF CANADA

Head Office, Toronto, Ont.

Suspended payment August 17th 1923; A. B. Barker, appointed Curator. Messrs. G. T. Clarkson and I. E. Weldon appointed permanent Liquidators, December 14th, 1923. Office of the Liquidators, 17 Queen St. E., Toronto, Ont.

IMPERIAL BANK OF CANADA

Capital Paid up.....$7,000,000
Reserve Fund..... 8,000,000

Head Office—51 King St. W., Toronto.

President—A. E. Phipps.
Vice-Presidents—Col. J. F. Michie & R. S. Waldie.
General Manager—H. T. Jaffray.
Ass't General Manager—W. G. More.
Ass't General Manager—G. D. Ritchie.
General Supervisor—I. K. Johnston.
Chief Inspector—W. Bourke.
Western Superintendent, A. D. Duncan, Winnipeg, Man.
Eastern Superintendent—P. H. Jones, Toronto.
Secretary—J. Hadden.
Supt. of Foreign Business—H. D. Scott.
Manager, Bond Dept.—H. F. Rice.

Foreign Correspondents—Great Britain, Lloyds Bank, Limited; District Bank Ltd.; Commercial Bank of Scotland Limited; Northern Bank, Limited; Munster and Leinster Bank Limited. *Switzerland*, Lloyds and National Provincial Foreign Bank Limited.

United States—New York, Bank of the Manhattan Co.; National City Bank; Guaranty Trust Co.; Irving Trust Co.; Chase National Bank. *Buffalo*, Marine Trust Co. of Buffalo. *Boston*, National Shawmut Bank; First National Bank. *Chicago*, Continental Illinois National Bank and Trust Company; First National Bank of Chicago. *Cleveland*, National City Bank of Cleveland. *Detroit*, Manufacturers National Bank; National Bank of Detroit. *Duluth*, First and American National Bank. *Los Angeles*, Citizens National Trust and Savings Bank. *Minneapolis*, First National Bank and Trust Co. *Niagara Falls, N.Y.*, Power City Trust Company. *Philadelphia*, Philadelphia National Bank; First National Bank. *Portland, Ore.*, United States National Bank. *Rochester, N.Y.*, Lincoln Alliance Bank & Trust Co. *San Francisco*, Wells Fargo Bank & Union Trust Co. *Seattle, Wash.*, Seattle First National Bank. *Spokane, Wash.*, Seattle First National Bank.

BANK OF MONTREAL

Capital Paid up..... $36,000,000.00
Reserve Fund..... 39,000,000.00

Head Office—119 St. James St. W., Montreal.
President—H. R. Drummond.
Vice-Presidents—Major-General The Honourable S. C. Mewburn, C.M.G., W. A. Bog.
General Manager — G. W. Spinney.
Assistant General Managers—S. C. Norsworthy, B. C. Gardner, O. R. Sharp, Montreal, Que.; W. T. A. MacFadyen, Toronto, Ont.; F. G. Belcher, Montreal, Que.

Foreign Branches—London, England, Bank of Montreal, 47 Threadneedle Street, E. C. 2. Bank of Montreal, 9 Waterloo Place, S.W.1, *New York*, Agency, Bank of Montreal, 64 Wall St., *Chicago, Ill.*, Bank of Montreal, 27 South La Salle St. *San Francisco, Calif.*, Bank of Montreal (San Francisco), 333 California St.

THE ROYAL BANK OF CANADA

Capital Paid up..... $35,000,000
Reserve Funds..... 23,209,074

Head Office—Montreal.
President and Managing Director, M. W. Wilson.
Vice-President and General Manager—S. G. Dobson.
Asst. General Managers—S. R. Noble, G. W. MacKimmie, C. C. Pineo, B. L. Mitchell, J. Muir, H. G. Hesler.
Supervisor of Banking Arrangements, J. L. Lawson
Supervisor of Investments, F. S. Moffitt.
Supervisor of Staff, W. R. Mitchell.

FOREIGN BRANCHES

CUBA:—Banes, Bayamo, Camaguey, Ciego de Avila, Cienfuegos, Guantanamo, Havana, (7 branches), Holguin, Marianao, Moron, Pinar del Rio, Sagua la Grande, Sancti Spiritus, Santa Clara, Santiago de Cuba.

PUERTO RICO:—Mayaguez, San Juan, Santurce. DOMINICAN REPUBLIC:—Ciudad Trujillo, La Romana, Puerto Plata, San Pedro de Macoris, Santiago de los Caballeros. HAITI:—Port-au-Prince. BRITISH WEST INDIES:—ANTIGUA, St. John's; BAHAMAS, Nassau; BARBADOS, Bridgetown; DOMINICA, Roseau; GRENADA, St Georges; JAMAICA, Kingston, Montego Bay; MONTSERRAT, Plymouth; ST. KITTS, Basseterre; TRINIDAD, Port of Spain, San Fernando. CENTRAL AND SOUTH AMERICA:—ARGENTINA, Buenos Aires, (3 branches); BRAZIL, Pernambuco, Rio de Janeiro, Santos, SaoPaulo; BRITISH GUIANA, Georgetown, New Amsterdam; BRITISH HONDURAS, Belize; COLOMBIA, Barranquilla, Bogota, Cali, Cartagena, Manizales, Medellin; PERU, Lima; URUGUAY, Montevideo; VENEZUELA, Caracas, Ciudad Bolivar, Maracaibo. GREAT BRITAIN:—London, 6 Lothbury, E.C. 2; West End Branch, 2 Cockspur St., S.W. 1. UNITED STATES:—New York (68 Willam St.).

Principal Correspondents—UNITED STATES:—*Boston*, National Shawmut Bank, First National Bank. *Chicago*, Continental Illinois National Bank and Trust Co., First National Bank. *New York*, Chase National Bank, New York Trust Co., Guaranty Trust Company of New York, Irving Trust Co., Bank of the Manhattan Company. *Philadelphia*, Philadelphia National Bank, Corn Exchange National Bank and Trust Co.

GT. BRITAIN:—Bank of England, Westminster Bank Limited, Lloyds Bank Limited, Midland Bank Limited, National Provincial Bank Limited, Royal Bank of Scotland, Bank of Scotland.

AUSTRALASIA:—Bank of New South Wales, National Bank of New Zealand, Ltd., National Bank of Australasia Ltd.

THE BANK OF NOVA SCOTIA

Capital Paid up..... $12,000,000
Reserve Fund..... 24,000,000

General Executive Office—38 Melinda St., Toronto.
Chairman of the Board—S. J. Moore.
President—J. A. McLeod.
Executive Vice-President—H. F. Patterson.
Vice-President—Hon. W. D. Ross.
General Manager—H. D. Burns.
Assistant General Managers—E. Crockett, N. W. Berkinshaw.

FOREIGN BRANCHES—*Great Britain*, 108 Old Broad St., London, E.C. 2. *United States*, New York Agency, 49 Wall St.; *West Indies: Jamaica*, Black River, Brown's Town (Sub. to St. Ann's Bay), Christiana, Kingston, Mandeville, May Pen, Montego Bay, Port Antonio, Port Maria, St. Ann's Bay, Savanna-la-Mar, Spanish Town; *Cuba*, Camaguey, Cienfuegos, Havana; Avenida de Italia, Havana; Oficios St., Havana; Padre Varela, Havana; Manzanillo, Santiago de Cuba. *Dominican Republic*, Ciudad Trujillo; *Puerto Rico*, Fajardo, San Juan.

CORRESPONDENTS—*Great Britain*, Bank of England, Midland Bank, Ltd, Royal Bank of Scotland, National Provincial Bank, Ltd., Barclay's Bank, Ltd., District Bank, Ltd. *Ireland*, Provincial Bank of Ireland, Limited. *United States*, *New York*, Bank of New York, Guaranty Trust Co. of New York, Central Hanover Bank and Trust Co., Bank of the Manhattan Co., National City Bank of New York, Chase National Bank, J. P. Morgan & Co., Irving Trust Co., Bankers Trust Co., Corn Exchange Bank Trust Co., Manufacturers Trust Co., Chemical Bank and Trust Co., etc *Baltimore*, Baltimore National Bank. *Boston*, Merchants National Bank of Boston, First National Bank of Boston, National Shawmut Bank of Boston, State Street Trust Co., Boston. *Buffalo*, Liberty Bank of Buffalo. *Chicago*, First National Bank, Continental Illinois National Bank and Trust Co. *Cleveland*, National City Bank, Cleveland Trust Co. *Detroit*, National Bank of Detroit. *Los Angeles*, Security-First National Bank. *Minneapolis*, First National Bank and Trust Co. *Mobile, Ala*, Merchants National Bank. *New Orleans*, Whitney National Bank. *Philadelphia*, Philadelphia National Bank. *Portland*, First National Bank. *Providence, R.I.*, Rhode Island Hospital National Bank. *San Francisco*, American Trust Company; Bank of America N. T. & S. Association. *Seattle*, Seattle-First National Bank.

Spain, Bank of London & South America Ltd. Banco Hispano Americano, Banco Pastor. *Switzerland*, Swiss Bank Corporation. *South America*, Bank of London & South America Ltd. *Australia and New Zealand*, Union Bank of Australia Ltd., Bank of New South Wales, Commercial Bank of Australia, Ltd. *South Africa*, Standard Bank of South Africa Ltd., Barclays Bank (D. C. & O.).

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JAMAICA—
Kingston and ten other points.

CUBA—
Havana and four other points.

PUERTO RICO—
San Juan and Fajardo

DOMINICAN REPUBLIC—
Ciudad Trujillo

LONDON, ENGLAND, 108 Old Broad St., E.C. 2.

NEW YORK, 49 Wall St.

Correspondents throughout the World

Enquiries relative to Canada or elsewhere are invited at any Branch

The BANK of NOVA SCOTIA

INCORPORATED 1832

General Office, Toronto, Canada.

THE PROVINCIAL BANK OF CANADA

Incorporated 1900

Capital Paid up..... $4,000,000
Reserve Fund..... 1,000,000

Head Office—221 St. James St. West, Montreal.
President—Chs. A. Roy.
Vice-President—Jean Rolland.
Vice-President—Geo. A. Savoy.
General Manager—J.-U. Boyer.

THE BANK OF TORONTO

Incorporated 1855

Capital Paid up..... $6,000,000
Reserve..... 10,000,000

Head Office— King & Bay Sts., Toronto.
Chairman of the Board—John R. Lamb.
President—F. H. Marsh.
Vice-President—Paul J. Myler.
Vice-President—J. L. Carson.
General Manager—B. S. Vanstone.
Chief Inspector—H. Hopkins.

British and Foreign Correspondents:—Great Britain and Ireland, Midland Bank Limited. *Africa (South)*, Barclay's Bank (Dom. Col. and Overseas). *Australia*, Bank of Australasia. *China*, National City Bank of New York. *India*, National City Bank of New York. *New Zealand*, National Bank of New Zealand. *Sweden*, Goteborgs Handelsbank. *Switzerland*, Banque Populaire Suisse; Union Bank of Switzerland.

UNITED STATES

Albany, N.Y., National Commercial Bank & Trust Co. *Baltimore, Md.*, Maryland Trust Co. *Boston, Mass.*, First National Bank of Boston; National Shawmut Bank. *Buffalo, N.Y.*, Manufacturers and Traders Trust Co.; Marine Trust Co. of Buffalo. *Chicago, Ill.*, Continental Illinois National Bank & Trust Co.; First National Bank of Chicago. *Cincinnati, Ohio*, Fifth, Third Union Trust Co.; First National Bank of Cincinnati. *Cleveland, Ohio*, Central National Bank. *Detroit, Mich.*, National Bank of Detroit. *Los Angeles, Cal.*, Bank of America National Trust and Savings Ass'n; California Bank. *Minneapolis, Minn.*, First National Bank & Trust Co. *Newark, N.J.*, Merchants & Newark Trust Co. *New York, N.Y.*, Bankers Trust Co.; Chase National Bank of New York; Empire Trust Co.; Brown Bros. Harriman & Co.; Chemical Bank & Trust Co.; Commercial National Bank & Trust Co.; J, P. Morgan & Co.; Guaranty Trust Company of New York; Bank of the Manhattan Co.; Irving Trust Co.; National City Bank of New York. *Philadelphia, Pa.*, Corn Exchange National Bank & Trust Co.; Market St. National Bank; Philadelphia National Bank. *Portland, Ore.*, United States National Bank. *St. Louis, Mo.*, Boatmens National Bank. *San Francisco, Cal.*, American Trust Co.; Bank of America National Trust & Savings Ass'n; Pacific National Bank. *Seattle, Wash.*, First National Bank; Peoples National Bank of Washington.

BARCLAYS BANK (CANADA)

Capital Paid Up..... $1,500,000
Reserve Fund..... 750,000

Head Office—214 St. James St. W., Montreal.
President—A. A. Magee, K.C.
Vice-Pres. & Gen.-Manager—H. A. Stevenson.

PRINCIPAL FOREIGN CORRESPONDENTS—*England & Wales*, Barclays Bank Limited, 168 Fenchurch St., London, England, *Scotland*, British Linen Bank. *New York*, The Agency, Barclays Bank (Dominion, Colonial and Overseas), 120 Broadway.

TESTING TIME

LOCKED in this titanic struggle against the forces of hate and oppression the free peoples must banish self-interest and learn to work together as one if they hope to survive and prove themselves equal to the task of re-construction that lies ahead.

This Bank considers it a duty as well as a privilege to co-operate in Canada's great war effort. Our facilities are at your disposal whenever you require Banking Service.

THE BANK OF TORONTO

Incorporated 1855

SAVINGS BANKS WITH FEDERAL CHARTERS

THE MONTREAL CITY AND DISTRICT SAVINGS BANK

Capital Paid-up..... $2,000,000
Reserve Fund..... 3,300,000

Head Office—262 St. James St. West, Montreal.
President—D. A. Hingston, M.D.
Vice-President—Lt.-Col. H. J. Trihey, K.C.
General Manager—T. Taggart Smyth.
Branches throughout Montreal and in Verdun.

LA CAISSE D'ECONOMIE DE NOTRE-DAME DE QUEBEC

Capital Paid-up..... $1,000,000
Reserve Fund..... 2,000,000

Head Office—21 St. John St., Quebec.
President—Sir Georges Garneau.
Vice-President—Georges Belleau.
General Manager—J. A. Towner.
Assist. General Manager—Alphonse Hardy.
12 Branches in Quebec City and 2 in Levis.

PROVINCE OF ONTARIO SAVINGS OFFICE

O. J. McCullough, *Director* S. C. Patton, *Deputy Assistant Director*

Approved by the Legislature 1921.

Branches in Aylmer, Brantford, Guelph, Hamilton (22 King Street E., 318 Ottawa Street N.), London, Niagara Falls, Ottawa, Owen Sound, Pembroke, St. Catharines, St. Mary's, Sault Ste. Marie, Seaforth, Walkerton, Windsor, Woodstock.

Branches at Toronto:—University and Dundas Sts., Bay and Adelaide Sts., Danforth and Fenwick Aves., 2048 Danforth Ave., St. Clair & Yonge, Parliament Bldgs.

LES CAISSES POPULAIRES (CREDIT UNIONS) IN THE PROVINCE OF QUEBEC

These Credit Unions do not issue paper money. Depositors have a privileged claim on the total assets of the bank, which are all liquid with the exception of properties. In the Province of Quebec, Les Caisses Populaires, (The Cooperative People's Banks), are organized and operate as Credit Unions under the Quebec Syndicates Act 1906. There were 647 Unions in September, 1942.

For further information, apply to La Fédération des Caisses populaires Desjardins, (Société Coopérative régie par la Loi des Syndicats de Québec), *Manager*, C. Vaillancourt, Price Building, Québec. *Président*, Eugène Poirier, N.P.; *Secrétaire*, Rodolphe Laplante.

GOVERNMENT OF ALBERTA TREASURY BRANCHES

Treasury Branches were established in 1938 by the Government of the Province of Alberta to provide facilities for depositing money, withdrawing deposits and transferring claims on goods and services to or from other depositors.

One of the main purposes of the Treasury Branch system is "to enable those using the facilities to carry out their exchanges of goods and services by means of a system of accounting without the necessity of using money."

For further information regarding this system and the addresses of the Treasury Branches, of which, in September 1942, there are 32, write to A. K. Olive, Superintendent of Treasury Branches, Jasper Avenue, Edmonton, Alta.

There are Treasury Branches in the following places:—

Andrew	Edmonton	Olds	Stettler
Blairmore	Edson	Peace River	St. Paul
Bonnyville	Grande Prairie	Ponoka	Three Hills
Calgary	Hanna	Raymond	Vegreville
Camrose	Killam	Rocky Mountain House	Vermilion
Cardston	Lacombe	Red Deer	Vulcan
Coronation	Lethbridge	Ryley	Wainwright
Drumheller	Medicine Hat	South Edmonton	Wetaskiwin

Also sub-branches in Bowden, Coleman, Didsbury, Edgerton, Hairy Hill, Innisfail, Irma, Kitscoty, Mannville, Myrnam and Two Hills.

BRANCHES OF BANKS IN CANADA

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Abbey, Sask..	Royal.....	D. F. Duke
Ab'rd a Pl'ffe,Q	Provincial.....	Sub to Cartierville
Abbotsford BC	Royal	L. Caldecott
Aberdeen, Sas.	Commerce	J. R. Riches
Acme, Alta. ..	Montreal.....	R. S. Boddy.
Acton, Ont...	do	W. H. Clayton
" ..	Nova Scotia....	W. K. Graham
Acton Vale, Q.	Canadienne	C. Letourneau
Adamsville, Q.	do	Sub to Farnham
Agincourt, O.	Nova Scotia....	R. A. S. Elliot
Ahuntsic, Que.	Provincial.....	E. D. Longchamp
"	Canadienne.....	P. Chaloux
Ailsa Craig, O.	Commerce.....	W. W. Love
Ajax, O	do	N. R. Shortreed
Albany, P.E.I.	Nova Scotia	C. L. Flemming
Albert, N.B...	do	J. H. Mace
Alberton, P E I	Commerce	V. L. Curry
Alert Bay ...	do	A. E. Robinson
Alexandria, O	Royal.....	J. P. Mullett
"	Nova Scotia....	W. W. W. Dean
Alfred, Ont...	Provincial.....	J. M. Lalonde
Alix, Alta....	Royal.....	W. D. Clarke
Allandale, Ont	Toronto.....	F. Stevenson
Alliance, Alta.	Montreal.....	Sub to Forestburg
Alliston, Ont	do	J. B. Cantelon
"	Toronto.....	G. M. Lawrence
Almonte, Ont.	Montreal.....	E. C. Gourlay
Alsask, Sask..	Royal.....	S. C. Hall
Alton, Ont....	Commerce.....	Sub to Orangeville
Altona, Man.	do	D. A. McQuarrie
Alvinston, O..	Montreal.....	D. Wilson
Amherst, N.S	Commerce	B. M. Love
"	Nova Scotia....	C. B. Simmons
"	Royal	G. F. MacNeill
Amherstb'g, O	Montreal.....	J. L. E. Aldrich
"	Imperial.....	W. A. Patterson
Amos, Que....	Canadienne	J. P. Dulac
"	Commerce.....	J. R. Pilon
Amqui, Que.	Montreal... ...	J. E. N. H. Demers
Ancaster, Ont	Commerce.....	Sub to Dundas
Ancienne Lorette, Q..	Canadienne	Sub to 1165 rue St. Valier, Quebec
Aneroid, Sask.	Royal	Sub to Cadillac
Ange-Gardien de Rouville,Q	Canadienne	Sub to Farnham
Angers, Q....	Provincial.....	Sub to Masson
Annapolis Royal, N.S.	Nova Scotia....	R. V. Hickson
"	Royal	T. W. H. McPherson
Antigonish N S	do	S. E. Kyte
" ...	Nova Scotia....	J. W. Wylie
" ...	Commerce	B. A. Mossey
Appin, Ont ...	Royal.....	A. N. McLean
Apple Hill, O.	Canadienne	Sub to Maxville , On.
Arborg, Man..	Commerce	S. B. Hayes
Arcola, Sask..	Royal.....	T. Foster
Arichat, N.S..	do	E. A. Cosman
Arkona, Ont..	Commerce	Sub to Forest
Armagh, Que..	Canadienne.....	Sub to St. Anselme
Armstrong B.C	Commerce	R. M. Ecclestone
Arnprior, Ont	Nova Scotia	R. L. Guselle
Arnprior, Ont	Montreal.....	J. S. England
"	Royal	W. E. Moore
Arntfield, Q..	do	T. H. Gilchrist
Arrowwood, A.	Nova Scotia	R. H. Bishop
Arthabaska, Q	Montreal.....	J. L. Cardinal
Arthur, Ont..	Royal.....	G. G. Connell
Arundel, Que..	Montreal.....	J. C. Veit
Arvida, Que..	"	J. G. R. Lavoie
"	Royal.....	D. R. Sutherland
Asbestos Que.	Commerce.....	V. Charron
"	Provincial.....	X. Martel

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Ashcroft, B.C.	Montreal.....	H. V. Littler
Ashern, Man..	Commerce.....	O. B. McGiffin
Assiniboia, S..	Toronto.....	R. H. Wilson
"	Imperial.....	J. E. Johnson
Athabaska, A.	do	J. G. Deacon
Athens, Ont..	Montreal.....	W. A. Reid
Atikokan, O..	Commerce.....	A. M. McVeigh in ch.
Atwood, Ont..	do	G. M. Phemister
Auburn, Ont.	do ...	Sub to Goderich
Aultsville, Ont	Montreal.....	Sub to Wales
Aurora, Ont..	do	G. E. Moody
"	Imperial.....	H. M. McKenzie
"	Commerce.....	S. McNairn
Avonlea, Sask.	Nova Scotia....	D. B. Love
Avonmore, O.	do ...	D. C. Hamilton
Ayer's Cliff, Q	Commerce	J. E. Nixon
Aylesford, N.S.	Nova Scotia	G. A. Blackie
Aylmer, Ont..	Royal	Q. H. Cook
"	Montreal.....	T. H. Bryson
"	Ont. Sav. Office.	F. R. Hunt
" Que..	Provincial.....	J. H. L. Cadieux
Ayr, Ont.....	Commerce.....	W. Porter
Ayton, Ont....	Royal	Sub to Hanover
Baden, Ont...	Dominion.....	J. B. Runstedtler
Baddeck, N.S.	Royal	H. L. Hall
Bagotville,Que	Canadienne	G. Chantal
Baie Comeau..	do	J. N. Caron
Baie St. Paul,Q	do	J. E. Langlois
"	Provincial.....	B. Gosselin
Baie des Sables	Canadienne ...	Sub. to Mont-Joli
Baie Trinité.Q	do	Sub. to Baie Comeau
Bala, Ont.....	Royal	L. Porter
Balcarres, Sask	do	S. S. Shaw
Baldur, Man..	do	F. H. Bridge
Bancroft, Ont.	Nova Scotia....	D. L. Doyle
Banff, Alta....	Imperial.....	W. V. Goddard
" "	Montreal.....	Summer only
Barachois, Que	Canadienne ...	Sub. to Gaspé
Barons, Alta..	Royal	J. W. Doran
Barrie, Ont..	Toronto	P. H. Fisher
"	Commerce.....	C. C. Parsons
"	Royal	G. F. Johnston
"	Nova Scotia....	R. G. Norman
Barrhead, Alta	Toronto	T. R. Menzies
Barrington NS	Commerce.....	C. D. Doane
Barr'n Pas, NS	Royal	C. A. De Wolf
Barry's Bay, O.	Montreal.....	H. J. Grace
Bashaw, Alta.	Royal	E. M. H. Wegren
Bassano, Alta.	do	H. W. Harper
Bath, Ont...	Royal.....	G. W. Cuppage
" N. B...	Nova Scotia...	A. R. Rendell
Bathurst, N.B.	Royal	W. H. Davison
"	Montreal.....	H. P. Emerson
"	Provincial.....	E. J. Melanson
Batiscan, Que.	Canadienne	Sub. to Three Rivers
Battlef'rd, Sas.	Montreal.....	R W. Thorne
Bawlf, Alta...	do	Sub. to Daysland
B. Roberts Nfld	Nova Scotia	E. V. Hall
Beachburg, O.	do	H. D. MacMillan
Beachville Ont.	Montreal.....	Sub. to Ingersoll
Beamsville, O.	Commerce.....	A. M. Carthew
Bear R'r, N.S.	Royal	C. V. Snow
Beardmore, O.	Imperial.....	H. R. Harrop
Beauceville, Q	Canadienne	P. E. Asselin
Beauharnois,Q	do	D. B. Philibert
"	Commerce.....	S. H. Gebbie
Beauport, Que.	Provincial.....	H. Delage
"	Canadienne	Sub to 321 rue St. Paul, Quebec

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Beaupré, Que.	Canadienne...	Sub.Ste.Anne de Be'pre
Beaurivage, Q.	Provincial.....	Sub. to St. Sylvestre
Beausejour, M	Royal	W. Craik
Beaver Lodge, Alta.....	Commerce.....	S. H. Andrews
Beaverton, O..	do	G. S. Nunns
Bécancour, Q..	Canadienne	Sub. to Nicolet
Bedford, Que..	Commerce	W. B. Bradshaw
"	Montreal.....	S. C. Molson
Beebe, Que...	Commerce	H. J. Stubbs
Beechy, Sask..	Nova Scotia ...	N. B. Johnston (Act'g)
Beeton, Ont..	Royal	W. A. S. Murduff
Beiseker, Alta.	do	A. Reid
Belleoram, N'f.	Commerce.....	R. S. Munn in charge
Bellerive, Que.	Canadienne.....	J. C. Heneault
Bellerive (Valleyfield), Q..	Provincial.....	R. Dionne
Belle River, O	do	J. U. St. Pierre
Belleterre, Q .	Commerce	R. Lemire
Belleville, Ont.	Montreal	T. H. Dredge
"	Commerce	C. L. Jewell
"	Dominion.....	B. C. Sisler
"	Royal	I. G. Hefkey
Bellevue, Alta	do	W. Innes
Bell Isla'd, Nfld	Nova Scotia....	G. N. Rendell
Belmont, M...	Montreal	D. B. Allen
" Ont	Nova Scotia...	C. F. Hibbard
Belœil, Que..	Canadienne. ..	R. Barrett
Bengough, Sas	Imperial.....	C. D. Hardy
Benito, M	Toronto	C. F. Drager
Bentley, Alta.	Montreal.....	J. D. Wallbridge
Bersimis, Que	Canadienne ...	Sub. to Baie Comeau
Berthier (en bas), Que...	Provincial.....	Sub. to Montmagny
"	Canadienne	Sub to Montmagny
BerthiervilleQ	do	C. E. Bellerose
Berwick, N.S..	Royal	S. G. Reid
Berwyn, Alta.	Commerce.....	V. McLeod
Bethany, Ont..	Toronto.....	A. H. A. Padgham
Bic, Que.....	Canadienne	C. Parent
Bienville, Que.	do	N. O. Plante
Biggar, Sask..	Commerce.....	F. L. Watters
Big Valley, Alta	Royal	J. R. Clark
Binbrook, Ont.	Commerce.....	R. J. Fenton
Binscarth, Man	Royal	R. V. Smith
Birch Hills, Sas	Commerce	J. F Berry
Birtle, M.	Royal	A. W. Seccombe
Bishop'sMillsQ	Nova Scotia....	Sub. to Kemptville
Bishopton, Q	Commerce	Sub. to East Angus
Bissett, Man .	Montreal	N. F. Ready
Blackie, Alta..	Royal	F. E. Murray
Black Lake, Q	Canadienne	Sub to Thetford MinesQ
Blaine Lake, S.	Commerce	D. S. Dunn
Blairmore, Alt.	Royal	J. B. Wilson
Blenheim, Ont	Commerce.....	G. H. Meyers
"	Montreal	W. H. Moise
Blind River, O	Royal	D. B. Currie
Bloomfield, O.	Commerce	J. R. Helm
Blyth, Ont ...	do	V. M. Bray
Bobcaygeon.O	Montreal	L. B. Shorey
Boischatel, Q	Provincial.....	Sub to Beauport
Boissevain, M.	Royal.	J. W. McLaughlin
Bolton, Ont ..	Imperial.....	W. A. Greenwood
Bonavista, Nf'd	Nova Scotia....	W. J. Brien
Bonfield, Ont.	Canadienne	Sub. to Sturgeon Falls
Bothwell, O..	Montreal.....	R. P. Donald
Botwood, Nfld	do	T. A. Vaughan
Boucherville Q	Provincial	J. A. Benoit
Bouchette, Q.	Canadienne	Sub. to Gracefield
Bourget, Ont..	do	Sub to Ottawa, Ont.

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Bourlamaque, Que.	Commerce.....	R. J. Wells
"	Imperial	K. N. Allan
BowmanvilleO	Montreal	F. O. McIlveen
BowmanvilleO	Commerce.....	R. L. Mitchell
Bracebridge, O	Nova Scotia	H. Wilson
"	Royal	W. N. Spearin
"	Dominion	W. W. Creswick
Bradford, Ont	Commerce.....	J. L. Rutherford
Bralorne, B.C.	Montreal.....	J. Muirhead
Brampton, O..	do	A. J. H. Downing
" .	Dominion.....	W. E. Glenney
" .	Royal	B. Strath
Brandon, M...	Montreal.....	T. Matheson
" ...	Imperial.....	J. Burgoyne
" ...	Dominion	J. Addison
" ...	Commerce.....	W. W. Orr
" ...	Royal	D. E. R. Ewer
Brantford, O..	Montreal.	A. S. Maxwell
"	Dominion.....	John McMillan
"	Commerce.....	F. J. Little
"	Toronto	D. McLennan
"	Imperial.....	D. Sutherland
"	Nova Scotia....	John Ross
"	Royal	F. C. Kennedy
"	Ont. Sav. Office	S. S. Clarke
Breakeyville Q	Montreal.....	A. E. Bolger
Brechin, Ont.	Commerce.....	W. J. Holmes
Bredenbury, S.	Toronto	J. E. Conn
Bridget'n, N.S.	Nova Scotia...	D. B. Scott
"	Royal	G. O. Long
Bridgew'r, N.S	do	E. H. Page
"	Montreal	C. W. Cook
"	Commerce	S. M. Scammell
Brigden, Ont..	Nova Scotia....	F. C. Marshall
Brighton, Ont	Commerce	J. M. McIlroy
Britannia Beach, B.C.	Royal	Sub. to Vancouver
Broadview, Sas	Imperial	R. Mavor
Brockville, O.	Montreal.....	H. B. Macpherson
"	Toronto.....	B. F. A. Lewis
"	Nova Scotia.....	W. E. MacDonald
"	Royal.....	D. S. McKay
"	Commerce	H. W. Lapp
Broderick, Sas.	do	D. H. Sneddon
Brompt'nv'leQ	Canadienne	Sub. to Sherbrooke
Brooklin, Ont.	Commerce.....	J. H. Goodwin
Brooks, Alta..	Royal.	D. Macadam
Brownsburg, Q	Provincial.....	J. R. Roux
"	Nova Scotia	E. Quesnel
Brownsville, O	Royal	Sub Tillsonburg
Brucefield, O..	Montreal.....	Sub. to Hensall
Bruce Mines, O	Royal.....	C. S. Campbell
Bruno, Sask..	do	H. W. Clarke
Brussels, Ont.	Commerce.....	T. L. Prest
Buchans, Nfld.	Montreal.....	Sub to Grand Falls
Buckingham Q	do	C. E. Nash
"	Nova Scotia ..	W. Redpath
"	Canadienne	J. A. Audy
Buctouche, NB	Royal	R. J. O'Leary
Burford, Ont..	do	T. H. Gilchrist
"	Toronto.....	R. J. Sim
Burin, Nf'ld ..	Nova Scotia...	S. T. Jones
Burk's Falls O.	Royal	H. W. Fraser
BurlingtonOnt	do	E. D. Lucas
Burns Lake BC	Royal	L. K. McLeod

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Bury, Q.....	Montreal.....	O. T. Webster
Cabano, Que..	Canadienne ...	Sub to Riviere du Loup
Cabri, Sask...	Royal	Sub to Abbey
Cacouna, Que.	Canadienne	Sub to Riviere du Loup
Cadillac, Sask.	Royal	H. S. Richardson
" ..	Canadienne.....	C. Ouellet
" ..	Commerce.....	R. Gregoire
Cadomin, Alta.	Nova Scotia.....	H. A. Johnson
Caledon E., O.	Imperial.....	Sub. to Bolton
"	Royal	Sub. to Orangeville
Caledonia, Ont	Commerce.....	A. M. Rice
" N S	Nova Scotia	N. W. R. Hamilton
Calgary, Alta..	Bank of Canada	J. Parry
" ..	Imperial.....	W. L. Gilliland A. W. Perry, Asst.
" ..	do East End	J. S. W. Clowes
" ..	Montreal.....	H.C. Francis C. D. Compton, Asst.
" ..	do Elbow Park Branch	O. C. Smith
" ..	do Stock Yards	R. J. Fairbairn
" ..	Commerce	H. E. Geddes
" ..	do Eighth Av.W	J. H. McDowell
" ..	do FirstSt. West	A. W. Pentland
" ..	Nova Scotia	R. L. Dales
" ..	do North Hill.	E. Wheeler
" ..	do West End..	H. B. Nelson
" ..	Dominion	B. E. Hull
" ..	Royal, 102-108 Eighth Av.	E. McLean, Mgr. J. L. Shelton, Asst.
" ..	do 3rd St. West	A. B. McLellan
" ..	Toronto.....	F. C. Burnet
Camlachie, O.	Commerce.....	Sub. to Forest
Campbellf'd, O	Montreal.....	J. D. Mills
Camp'l Ri'r BC	Commerce.....	K. W. Brown
Camp'll'sBayQ	Nova Scotia	G. A. Mowat
Campb llt'nNB	do	J. B. Tarlton
"	Commerce.....	G. S. McKnight
"	Provincial.....	A. L. Fournier
"	Royal	A. J. Smith
Campbellville, Ont.	Nova Scotia	F. E. Quinlan
Camp Borden, Ont.	Commerce	P. W. Armitage
Camrose, Alta.	Montreal.....	E. A. Rolsted
"	Royal	J. K. Campbell
Canning, N.S.	Nova Scotia.....	R. Roop
Cannington, O.	Commerce.....	W. C. Livingstone
Canora, Sask..	do	R. H. Mullen
Canso N.S.....	Montreal.....	W. W. Baker
Canterb'ry, NB	Royal	A. H. Morell
Canwood, Sask	Imperial.....	W. D. Talmey
Cap aux Meules Que.. ..	Canadienne	B. Brossard
Cap de la Mad'l Que.	do	C. Lanouette
" Centre	do	Sub. to Cap de le Mad'e
" Ouest.	do	" " "
Cap d'EspoirQ	do	Sub to Chandler
Cap Rouge, Q.	do	Sub to Quebec, 86 Ave des Erables
Cap Santé, Que	do	Sub. to Donnacona
Cap St Ignace Q	do	H. Michon
Caraquet, NB.	Provincial.....	L. Pelletier
Carberry, M.	Montreal.....	E. Lucas
Carbon, Alta..	do	D. R. MacKay
Carbonear Nfd	Nova Scotia....	F. Davis
Cardinal, Ont.	Toronto.....	G. D. Gowans
Cardston, Alta	Royal	J. Dewar

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Cargill, Ont ..	Royal	E. A. Dreak
Carleton Pl. O.	Nova Scotia ..	J.G. Craig
"	Royal	W. S. McCauley
Carleton-sur-mer, Que....	Canadienne ...	Sub to Paspebiac, P.Q.
Carlisle, O....	Toronto.....	Sub to Freelton
Carlyle, Sask.	Royal	Sub to Arcola
Carman, M...	Commerce.....	H. I. F. Hobbs
" ...	Royal	G. T. Sewell
Carnduff, Sask	Montreal.....	H. B. George
Carp, Ont.....	Nova Scotia	H. J. Clarke
Carstairs, Alta.	Montreal.....	B. C. Downey
Cartierville, Q.	Provincial.....	Michel Roy
"	Canadienne ...	J. R. Blain
Cartwright, M.	Toronto	A. B. Fee
Casselman, O.	Canadienne . ..	D. L. Couture
Castor. Alta..	Montreal.....	H. L. Siegrist
Catalina, Nfld.	Nova Scotia	D. B. Brett
Causapscal, Q	Provincial.....	L. Richard
Cayuga, Ont..	Commerce.....	A. D. Henderson
Cazaville, Que.	Provincial.....	Sub.to Valleyfield
Cedars, Q ...	Canadienne ...	See Les Cèdres
Central Butte S	Commerce.....	A. M. Scrimgeour
Chalk River, O	Provincial.....	Sub. to Pembroke
Chambly, Que.	Commerce.....	J. O. Galipeau
Chambord, Q	Canadienne ...	Sub. to Roberval
Champion, Alt	Commerce... .	H. T. Lamont
Champlain, Q.	Provincial.....	Sub to Trois Rivières (Laviolette & St. Maurice Sts.)
"	Canadienne.....	Sub. Cap de la Madel'n
Chandler, Que.	Nova Scotia	G. G. Bennett
"	Canadienne.....	J. O. Jauvin
Channel, Nfld.	Nova Scotia ...	K. L. Crowley
Chapleau, Ont	Royal	A. A. Kirkhan
Charlemagne Q	Provincial	Sub. to L'Epiphanie
Charlesb'urg Q	Canadienne.....	Sub. to Que., 168 Ave. Troisieme
Ch'lottet'n PEI	Bank of Canada	D. A. MacKinnon
"	Commerce.....	R. S. P. Jardine
"	Royal	W. R. Cruikshank
"	Nova Scotia...	W. R. Adams
"	Montreal.....	A. I. B. Belcher
"	Provincial.....	J. J. Morris
Chateauguay Q	Canadienne.....	Sub to Beauharnois, Q.
Chât. Richer, Q	do	Sub 321 St. Paul St., Q.
Chatham, O...	Commerce.....	A. E. Stringer
" ...	Montreal.....	C. A. Norsworthy
" ...	Royal	W. E. Hanley
" ...	Dominion	W. Watts
" ..	Imperial.....	N. B. Cummins
Chatham, N.B.	Montreal.....	E. R. T. Huestis
"	Nova Scotia....	W. J. Davis
Chatsworth, O	Montreal	R. T. Dunlop
Chaudière Sta. Que.....	Canadienne.....	Sub. to St. Romuald
Chauvin, Alta.	Montreal.....	Sub to Edgerton
Chemainus, BC	Commerce.....	G. C. Saunders
Chem Ste Foy Q	Canadienne....	see Quebec
Chenneville, Q	Provincial.....	Sub.to St. André Avellin
Chesley, Ont..	Commerce....	M. A. McTaggart
Chester, N.S..	Nova Scotia ...	E. L. Piggott
Chesterville, O	Montreal	W. M. Nisbet
" ..	Nova Scotia ...	H. Brown
Cheticamp, NS	Royal.....	R. O. Boucher
Chicoutimi, Q.	Canadienne....	G. E. St. Perrei
"	Montreal.....	J. W. Michel
"	Provincial... ..	R. St. Jean

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Chicoutimi,Q.	Royal	J. N. Menard
" Basin	Canadienne	Sub to Chicoutimi
Chilliwack, BC	Royal	G. Curwen
"	Montreal	F. A. Murray
"	Commerce	R. J. Forbes
Chipman, N. B.	Nova Scotia	J. S. Sutherland
Chippawa, O.	Royal	A. R. MacDonald
ChurchPo'tNS	do	E. F. LeBlanc
Clandonald, A	Toronto	G. F. Stonehouse
Clanwilliam,M	Royal	T. B. Weekes
Clair, N. B.	Provincial	Sub. to Edmundston
Claremont Ont	Commerce	A. L. Hooey
Clarence Creek, O.	Provincial	Sub to 125 Rideau St., Ottawa.
ClarencevilleQ	Commerce	Sub to Lacolle
Claresh'lm, Alt	do	A. Laurie
Clarke's H'rNS	Royal	E. G. Longley
Clarksburg, O	Toronto	G. E. Liesemer
Clarkstown, O	Canadienne	Sub to Ottawa Dalhousie
Clifford, Ont.	Royal	J. O. Spence
Climax...Sask	do	C. W. Ketcheson
Clinton, Ont.	Montreal	W. H. Robinson
"	Royal	E. E. Paterson
Cloverdale, BC	Montreal	A. H. Barker
Coaticook, Que	Commerce	A. T. Roy
"	Canadienne	J. E. Blain
"	Royal	M. B. Ferrill
Cobalt, Ont.	Imperial	E. T. Cuttle
"	Commerce	E. J. McDonald
"	Nova Scotia	W. E. Sparham
Cobden, Ont.	do	H. A. Ballard
Coboconk, Ont	Commerce	R. E. Nevison
Cobourg, Ont.	Dominion	J. W. Maize
"	Toronto	A. C. Hodgetts
"	Nova Scotia	C. P. Jones
"	Commerce	W. A. Johnson
Cochrane, Alta	Royal	A. H. O'Keeffe
" Ont	Nova Scotia	E. E. King
"	Imperial	L. R. Anderson
Coderre, Sask.	do	O. L. Kimball
Codette, Sask.	Nova Scotia	B. L. Dewey
Colborne, Ont.	Commerce	S. Sutton
Coldwater, Ont	Toronto	Jas. Milmine
Coleman, Alta.	Commerce	W. L. Rippon
Collingwood, O	do	W. A. Hay
"	Toronto	O. G. Bernhardt
"	Montreal	H. P. Ells
Colonsay, Sas.	Toronto	N. Toland
Comber, Ont.	Royal	R. S. Patterson
Compton, Que	Commerce	Sub to Coaticook
Coniston, Ont.	do	C. H. Watt (i. c.)
Conquest, Sask	Royal	Sub to Milden
Consecon, Ont.	Nova Scotia	G. H. Eager
Consort, Alta.	Royal	A. P. Henry
Contrecœur, Q.	Canadienne	G. Labelle
Cookshire, Que	Montreal	H. C. Barter
Cookstown, O	Royal	G. T. Gregory
Cooksville, Ont	do	W. M. Leonard
Copper Cliff, O	Toronto	R. Gray
CopperMtnBC	Commerce	Sub to Princeton
Corner Brook, Nfld.	Montreal	C. R. McKay
Cornwall, Ont.	do	T. Andrews
"	McConnell Ave. & Montreal Rd.	C. E. Thessereault
"	Nova Scotia	H. E. Wales
"	Royal	J. H. Hunt
"	Commerce	H. R. McHoull

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Coronation Alt	Toronto	H. L. Staples
Coteau Sta., Q.	Provincial	J. B. Lefebvre
Cote'u du Lac Q	do	Sub. to Coteau Station
Cottam, O.	Imperial	A. E. MacGirr
Courtenay, BC	Royal	D. B. Maclean
"	Commerce	H. B. Maunsell
Courtland, Ont	Montreal	Sub to Tillsonburg
Courtright, O.	Commerce	Sub to Sombra
Cowansville, Q	do	F. J. Montle
"	Montreal	J. A. Fisher
Craik, Sask.	Royal	E. B. Tatchell
Cranbrook, BC	Commerce	G. C. Wilton
"	Imperial	J. D. McGillivray
"	Royal	J. M. Windsor
Crediton, Ont.	Commerce	M. W. Telfer
Creemore, Ont.	Toronto	R. F. Champion
Creighton Mine.. Ont.	Toronto	A. B. Diack
Creston, B.C.	Commerce	D. M. Macdonald
Crossfield, Alta	do	C. H. McMillan
Crysler, Ont.	Royal	J. H. E. Lehoux
Crystal City, M	Royal	A. P. Thomson
Cudworth, Sas	Commerce	A. T. Taylor (i.c.)
Cumb'rl'nd BC	Royal	K. C. York
" O	Provincial	Sub. to Rockland
Cupar, Sask.	Royal	G. A. McArter
Curling, Nf'ld	Montreal	H. F. Keast
Curran, Ont.	Royal	Sub. to Plantagenet
CutKnife, Sask	do	F. G. Griffiths
Dalhousie, N B	do	W. R. Fillmore
" Sta., Q.	do	J. G. Dutil
Danville, Q.	Commerce	O. C. Blair
"	Provincial	R. Morin
Dartmouth, NS	Royal	D. S. Crosby
"	Nova Scotia	H. N. Hubley
Dauphin, Man.	do	R. P. Eastman
"	Commerce	A. H. Marcon
"	Montreal	A. J. Folkersen
Dav'luyville, Q	Canadienne	Sub. to Victoriaville
Davidson, Sask	Montreal	G. B. Gorrell
Dawson, Y. T.	Commerce	C. D. Fyfe
"	Montreal	A. T. Hall
Dawson Creek B.C.	Commerce.	H. J. Harrison
Daysland, Alta	Montreal	C. H. Shiels
Debert Milit'y Camp, N.S.	Royal	D. Fisher
Delburne, Alta	Montreal	H. L. M. Leitch
Delhi, Ont.	Commerce	J. P. Dougherty
"	Imperial	A. S. Wagner
"	Montreal	A. H. Briden
Delisle, Sask.	Royal	L. J. Walley
Deloraine, M.	Dominion	A. Morton
Delson, Q.	Canadienne	Sub. to Laprairie
Desbiens....Q	Provincial	Sub. to Chicoutimi
Deschaillons, Q	Canadienne	J. Dugal
Deschambault	do	Sub. to Portneuf
Deseronto, Ont	Commerce	J. C. Reynolds
Devon, N.B.	do	D. M. Kydd
Didsbury, Alta	Royal	F. Dunlop
Digby, N.S.	Nova Scotia	L. E. Shatford
"	Royal	R. B. Murray
D'Israeli, Que.	Provincial	L. P. Roy, pro.
Doaktown, NB	Nova Scotia	E. S Dibbs
Dolbeau, Que.	Canadienne	J. C. E. P. Lovoie
Domremy Sask	Montreal	E. C. Pourbaix

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Donalda, Alta.	Imperial	Mark Cook
Donnacona, Q.	Canadienne	J. T. Taschereau
Dorchester, O.	Toronto	I.G. Weylie
Dorchester N B	Royal	J. C. G Cook
Dorion- Vaudreuil, Q.	Canadienne	L. Trottier
Dorval, Que.	do	Sub. to Lachine
Dorval Airp'tQ	Royal	D. W. McLelland
Dosquet, Que.	Canadienne	Sub to Plessisville, Que
Douglas, Ont.	Montreal	W. C. Millar
Drayton, Ont.	Royal	S. Hendry
Dresden, Ont.	Commerce	R. H. Sayers
"	Dominion	E. W. Slaght
Drumbo, Ont.	Montreal	W. H. Bell
Drumheller, Al	Commerce	A. V. McLean
"	Montreal	W. H. D. Anderson
Drum'ndv'leQ.	Montreal	J. L. E. Coté
"	Provincial	P. Blanchet
"	" (Lindsay St)	J. R. Brunelle, pro
"	Commerce	G. D. Daillaire
"	Royal	J. W. Laliberte
"	Canadienne	L. E. Voyer
Dryden, Ont.	Royal	A. McIntyre
Dublin, Ont.	Commerce	A. Sutherland
Duck Lake, Sas	Montreal	R. M. Mills
Duncan, B.C.	do	C. C. Watson
"	Commerce	R. S. Ross
Dundalk, Ont	do	M. E. Harrington
Dundas, Ont	do	J. M. Williamson
"	Royal	S. H. Neale
Dundee, Que.	Commerce	Sub. to Huntingdon
Dungannon, O	do	Sub. to Goderich
Dunham, Que.	do	Sub. to Bedford
Dunnville, Ont	do	A. J. McKay
"	Royal	E. M. Jacques
"	Toronto	F C. Millard
Duparquet, Q.	Commerce	R. Poulette
Dupuy, Q.	Canadienne	Sub to La Sarre
Durham, Ont.	Commerce	W. Knowles
"	Royal	C. W. Zilliax
Dutton, O.	do	C. A. Wright
East Angus, Q.	Commerce	A. D. Drysdale
East Broughton Sta., Que	Canadienne	Sub. to Thetford Mines
Eastend, Sask.	Montreal	A. C. King
E. Flor'cev'NS	Nova Scotia	E. G. Mosher
E.T'mplet'n, Q	Provincial	Sub. to Masson
Eatonia, Sask.	Royal	O. F. Springer
Eastview, O	Canadienne	J. H. Tousignaut
Eckville, Alta.	Imperial	H. S. Mann
Edgerton, Alta	Montreal	J. F. Gilmour
Edmonton Alta	Imperial	J. A. Wetmore N. S. Mackie, Asst.
"	do West End	H. W. Harrison
"	do South	J. M. Kinnear
"	do Norwo'd B'd	L. L. Mason
"	Royal 10023 Jasper Ave.	J. G Nickerson, Mgr. G. A. Owen, Asst.
"	do Jasper Av. W.	J. L. Adam
"	Commerce	J. Walker, Mgr.
"	do Edm'nton S.	See South Edmonton
"	Montreal	T. Dickson L. E. Tritschler, Asst.
"	do 97th St. at 103rd A. Ave.	H. P. Bluck
"	Nova Scotia	D. McCallum
"	Dominion	M. C. Fraser
"	Toronto	W. Kerr
Edm'ndst'nNB	Royal	T. J. Scott
"	Provincial	J E. Thibault
Edmundston East, N.B.	Provincial	Sub to Edmundston
Edson, Alta.	Imperial	H. C. MacDonald

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Eganville, Ont	Montreal	T. G. Morrissey
Eldon, P E I	Royal	F. W. Murphy
Elgin, M.	Commerce	L. W. Newsom
Elgin, Ont.	Montreal	Sub to Westport
Elmira, Ont.	Royal	J. A. Rowland
"	Nova Scotia	W. G. Logan
Elm Creek, M.	Commerce	Sub. to Carman
Elmvale, Ont.	Toronto	W. N. Bradley
Elmwood, Ont	Royal	Sub to Hanover
Elora, Ont.	Montreal	C. E. Shaw
Elrose, Sask.	Royal	W. H. Walker
Embro, Ont.	do	W. L. Simpson
Embrun, Ont.	do	J. A. Cloutier
Emerson, M.	Nova Scotia	B. A. Oakden
Emo, Ont.	Commerce	Sub. to Fort Frances
Enderby, BC.	Montreal	A. B. Greig
Englehart, Ont	Imperial	R. E. Tracy
Erin, Ont.	Royal	W. A. L. Burchill
Espanola, Ont.	do	J. F. Freure
Esquimalt, BC	Montreal	R. D. Salmon
Essex, Ont.	Imperial	A. L. Sonley
"	Royal	W. J. Blankstein
Esterhazy, Sas.	do	R. A. Roberts
Estevan, Sask	Montreal	D. H. Allan
"	Commerce	G. H. Winstanley
Eston, Sask.	do	C T. McKinnon
Everett, Ont.	Toronto	Sub. to Alliston
Exeter, Ont.	Montreal	W. J. Floyd
"	Commerce	D. C. Size
Eyebrow, Sask	Royal	H. E. Christenson
Fairbank, Ont.	Dominion	S. Blues
Fairlight, Sask.	Toronto	J. M. Reinheimer
Fairview, Alta	Royal	D. Mackie
Fairville, N.B.	Nova Scotia	S. H. Crockett
Farnham, Que.	Commerce	C. S. Powers
"	Canadienne	O. Julien
Fassett, Que.	do	Sub. to Montebello
Fenelon Falls O	Montreal	O. Geiger
Fenwick, Ont.	Royal	G. D. Hannah
Fergus, Ont.	Imperial	F. T. Kyle
"	Royal	R. S. Foster
Ferintosh, Alta	Imperial	L. B. Graban
Fermeu've, Q	Canadienne	Sub. to Mont-Laurier
Fernie, B.C.	Commerce	N. Bartlett
"	Imperial	G. B. Turner
Feversham, O	Toronto	H. C. Francis
Field, Ont.	Canadienne	Sub to Sturgeon Falls
Fillmore, Sask.	Royal	F. Kennett
Finch, Ont.	Montreal	W. R. Wells
Fitch Bay, Que	Royal	Sub. to Rock Island
Flesherton, O.	Commerce	R. B. Heard
Flin Flon, Man	do	A. T. Heyland
"	Royal	G. O. Bergman
FoamLake, Sas	do	A. G. Baxter
Fogo, Nfld.	Nova Scotia	W. Comerford, promgr.
Foleyet, Ont.	Canadienne	Sub. to Sudbury
F'nt'nebleau Q	Provincial	Sub. to Disraeli, Q.
Fonthill, Ont.	Imperial	G. L. Gordon
Fordwich, Ont.	Commerce	Sub to Wroxeter
Forest, Ont.	do	R. S. Fleming
"	Montreal	J. W. A. Jorden
Forestburg, A	do	J. G. Simpson
Forestville, Saguenay, Q	Provincial	Sub to La Malbaie
Formosa, Ont.	Montreal	Sub. to Teeswater
Foremost, Alta	Royal	L. Crawshaw
Ft. Coulonge, Q	Nova Scotia	A. O. Gervais
Fort Erie, Ont.	Montreal	B. G. Johnston
"	Commerce	A. Baird

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Fort Erie		
North, Ont..	Royal.....	S. A. McKenzie
"	Montreal.....	J. C. Wiseman
F't Frances, O.	Commerce	C. W. Cochlan
"	Dominion	W. T. Russell
FtMcMurrayA	Royal.....	C. A. Thorp
F'tQu'Ap'elleS	Imperial.....	H. Willson
Ft. St. John BC	Commerce.....	A. B. Campbell (i.c.)
Fort Sask'an, A	Royal..... ...	A. B. King
Fort William, O	Montreal.....	E. R. Youngs
" "	Dominion	R. F. J. Ford
" "	Imperial.....	W. M. Porter
" "	Commerce.....	R. J. Ward
" "	Nova Scotia....	M. K. Pugsley
" "	Royal.....	W. A. Allingham
" "	Toronto.....	C. C. Eddy
Fortierville, Q	Provincial.....	Sub to Gentilly
Fournier, Ont.	Canadienne	V. Billard
Frampton, Que	do	Sub. to St. Anselme
"	Provincial.....	Sub. to St. Malachie
Frankford, Ont	Montreal.....	R. D. McDonald
Frederict'n N B	Nova Scotia....	J. H. Malcom
		W. R. Monteith, Asst
"	Royal.....	H. R. Delany
"	Montreal.....	M. A. Johns
"	Commerce.....	D. M. Kydd
" Junc.	Royal	E. L. Snell
Freelton, Ont.	Toronto.....	C. N. Robinson
Freeport, N.S.	Nova Scotia	H. O. Connell
Frelighsburg Q	Commerce.....	Sub to Bedford
Frood Mine, O.	Toronto	Sub to Sudbury N.
Gagetown, N.B	Nova Scotia	J. L. Jelly
Galt, Ont. ...	Commerce	J. H. Taylor
"	Royal.....	A. S. McKay
"	Imperial	T. R. Richardson
"	Montreal	W. R. H. Arundell
"	Toronto	P. J. Wright
Gananoque, O.	Montreal.....	M. H. Hay
" ...	Toronto.....	J. H. Mills
Gander, Nfld	Royal	G. C. Smith, Actg. Mgr.
Garthby Sta. Q	Canadienne	Sub to Thetford Mines
Garson Mine O	Toronto	Sub to Sudbury
Gaspé, Q.....	do	W. W Annett
" .. .	Canadienne	J. A. Letourneau
Gatineau, Que	Montreal.....	J. E. N. Rioux
Gentilly, Que.	Provincial.....	Benoit Grégoire
Georgetown, O	Commerce.....	G. W. McLintock
" ..	Montreal.....	A. C. Welk
Geraldton, O.	Royal.....	J. S. Hill
"	Dominion	T. J. Johnston
Giffard, Que..	Provincial.....	Sub. to Beauport, Q.
Gilbert Pl'ns, M	Commerce.....	J. P. Duguid
Gimli, Man...	Imperial.....	Sub. to Riverton
Glace Bay, NS	Royal.....	I. C. McLeod
"	Montreal.....	P. G. Wier
"	Nova Scotia..	H. J. Johnson
"	Commerce	A. M. Hood
Gladstone Man	Montreal.....	F. W. Warren
Glaslyn, Sask.	Nova Scotia.....	J. Paxton
Gleichen, Alta.	Commerce.....	J. L. Kerr
Glenavon, S ..	Toronto	P. R. Fleming
Glenboro', M..	Royal.....	W. H. Nevill
Glencoe, Ont..	Montreal.....	A. W. Murat
Glen Robertson O	Nova Scotia....	Sub to Alexandria
Glidden, Sask.	Toronto	Sub. to Madison
Godbout, Que	Canadienne.....	Sub to Baie Comeau
Goderich, Ont.	Montreal	H. M. Monteith
"	Commerce	J. F. Gillespie
" .	Royal.....	W. G. Dulmage
Golden, B. C	Imperial.....	F. P. Thomas
Gore Bay, Ont.	Montreal.....	L. M. MacMillan
Govan, Sask.	Royal	A. W. Gunn
Gracefield Q..	Canadienne	C. R. Quirion
Grafton, Ont..	Commerce ...	Sub to Colborne
Granby, Q..	do	S. Maclaughlin
"	Montreal.....	W. M. Jackson
"	Canadienne	J. H. Geoffrey
" ...	Royal.....	P. G. Jack
"	Provincial.....	L. Lafrenaye

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Grand Bank, Nfld.....	Nova Scotia ...	W. S. Shields
Grande Baie, Q	Canadienne . ..	Sub. to Bagotville
Grand Cascapedia Q	do	Sub to Paspebiac, Que.
Grand F'ls, NB	Montreal.....	C. A. Hibbard
"	Royal.....	A. C. Hutchison
Grand Falls, Nfld.....	Montreal.....	R. G. Eldridge
Gd. Forks, B.C.	Commerce.....	H. Sutherland
"	Royal	J. Grisdale
Gr'd Manan N B	Nova Scotia ...	S. J. Mann
Grand-Mère, Q	Montreal	E. A. Hibbard
"	Canadienne	E. Rousseau
Grand Piles, Q	do	Sub to Grand Mère, Q.
Gr'd Prairie, A	Royal.....	J. H. Hunter
"	Montreal.....	T. H. J. Grierson
"	Imperial.....	J. H. Nelson
Grand Rivière ... Q	Canadienne.....	Sub to Chandler, Q.
Grand Valley, O	Royal.....	G. H. Hurdy
Grandview, M.	Commerce.....	Sub to Gilbert Plains
Gravelbourg, S	Toronto.....	V. E. French
"	Canadienne ...	G. Gauthier
Gravenh'rst, O.	Dominion.....	T. A. Smith
Greenwood BC	Commerce.....	Sub. to Grand Forks
Grenfell, Sask.	Dominion	C. H. Johnston
Grenville, Que.	Nova Scotia ...	J. R. Monty
Grimsby, Ont.	Commerce.....	E. E. Ewing
Grondines, Q..	Canadienne	Sub. to Portneuf
Guelph, Ont..	Dominion	A. H. Bazett
"	Montreal	D. L. Willson
"	Commerce....	R. P. Findlay
"	Nova Scotia	W. E. Starrak
"	Royal.....	A. S. Wilkinson
"	Ont. Sav. Office	R. C. Cooke
Gull Lake, Sas.	Royal.....	J. Macdonald
Guysboro' N.S.	do	R. F. Leavitt
Hagersville, O.	Commerce.....	D. L. Weese
"	Royal.....	M. C. Wigle
Hague, Sask..	Imperial.....	L. F. Flury
Haileybury, O.	Royal.....	L. Peake
"	Nova Scotia	W. Long
Haliburton, O.	Montreal.....	C. Haggan
Halifax, N.S.	Bank of Canada	S. A. Staden
"	Nova Scotia...	G. W. G. Williamson
		F. W. Nicks, Asst
"	do C'b'rg & Robie	M. F. McKay
"	do N'th & Agric'a	H. M. Carty
"	Royal, George & Hollis	E. G. MacMinn
		W. A. Hyndman, Asst
"	do Al'n & Ag....	L. G. Fraser
"	do Gottin'n St.	S. L. Murray
"	do Morris & B'n	F. W. Schæfer
"	do Quinp'l & Ox	L. A. Murray
"	do Sp'g G'n Rd.	A. S. Hopkins
"	Montreal.....	G. B. Howard
		W. S. Boothe, Asst
"	do N. End	C. Lonsdale
"	Commerce.....	G. A. Taylor
Halkirk, Alta.	Royal.....	T. A. Horn
Hamilton, Ont		
" COM	MERCE.....	E. V. Illsey
"	" Delta Br. (King & Main)	W. L. Wray
"	" James & B'ton	F. C. A. Reuter
"	King & S'ford	G. V. Irwin
"	" King & W'ton	J. P. James
"	" Locke & Herkimer	C. F. Gibson
"	" Main & Kenilworth	F. F. Willsher

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Hamilton, Ont	COMMERCE, *Cont.*	
"	" Ottawa St. & Campbell Av.	R. R. Hobden
"	" Queen & York	R. S. Wilson
"	" Sh. & Bar. Br	A. J. Sloane
"	" Westdale....	C. Thorburn
"	DOMINION	N. Evans
"	" Gage Ave....	J. W. L. Addleton
"	" Kenilworth & Barton	J. D. Ketchum
"	" King & McNab	H. E. Traviss
"	" King & W'th .	J. S. Dean
"	MONTREAL	James Garrow
		W. H. Phillips, Asst
"	" Barton & Vict	H. G. Wright
"	" Cent. Mark...	A. E. K. Cowles
"	" Gage & Barton	J. F. Beveridge
"	" Holton Ave..	W. L. Aiken
"	" Jas. & Barton.	R. G. Redditt
"	" West'gh'se Av	D. T. McGuire
"	IMPERIAL.....	W. H. Coghill
"	NOVA SCOTIA.....	G. F. Gardner
		W. J. Routliffe, Asst
"	" King & Sher.	W. F. Smith
"	ROYAL.....	
"	" 21-23 King St.	H. S. Y. Thurstans
		J. W. Powell, Asst
"	" Bar'n & Ottawa	L. G. Irons
"	" Br'n & W'ntw'h	H. B. Sutherland
"	" Locke & Main	I. D. Eastman
"	Main & Sherman	C. E. Fairles
"	Market..... ...	J. H. Perrin
"	M'nt Hamilton .	V. P. Heppler
"	" Terminal Br..	G. M. Beley
"	TORONTO..... ...	J. J. Winsby
"	" Market B'ch	C. J. Davey
"	" Aberdeen & Dundurn	D. E. Morgan
"	ONT. SAV. OFFICE..	
"	" 22 King St. E	W. E. Peacock
"	" 318 Otta'a St. N	W. L. Barnecott
Hamiota, Man.	Commerce.....	G. B. Key
"	Royal	C. G. Webb
Ham Nord, Q.	Provincial.....	Sub. to Victoriaville
Hampton, N B	Nova Scotia	B. W. Gavey
Haney, B.C...	Montreal.....	W. B. Piers
Hanley, Sask..	Royal	R. L. Jones
Hanna, Alta..	Commerce.....	H. G. T. Mann
" ..	Royal	G. C. Siddall
Hanover, Ont.	Montreal.....	A. S. Oliver
"		H. L. Reinhardt
Hantsport, NS	Commerce.....	Sub. to Windsor, N.S.
Har. Grace Nfld	Nova Scotia	F. D. Barrett
Hardisty, Alta.	Commerce.. ...	A. Ball
Harrietsville O	Nova Scotia	Sub to Belmont
Harris, Sask..	Royal	E. H. Pringle
Harriston, Ont	do	Geo. Murison
Harrow, Ont..	Imperial.....	W. J. Golden
Hartland, N.B	Montreal	R. C. Michell
Hartney, Man.	do	F. J. L. Battle
Harvey Sta NB	Royal	L. J. Gay
Hastings, Ont.	do	C. A. Putnam
"	Toronto.....	W. H. Kumpf
Havelock, Ont	do	S. J. W. Clarke
" N.B.	Nova Scotia....	J. G. Wicks, Acting
Hawarden, Sas	Commerce ...	R. Buckley
Hawkesb'ry, O	Nova Scotia	S. Blais
"	Canadienne.....	A. A. Préfontaine
Hearst, Ont...	Imperial.....	L. E. Mayne
Heart's Content, Nfld	Royal	C. E. Dawe
HébertvilleSta	Canadienne.....	Sub to Jonquières, Q.
Hebertville Village, Que	do	Sub to Jonquières, Q.
Hedley, B.C...	Commerce	Sub to Princeton, B C..
Hem'ngford, Q	do	R. L. Hauver
Henryville, Q.	Canadienne.....	Sub. to St. Jean
Hensall, Ont..	Montreal.....	W. B. A. Cross
Hepburn, Sask	Imperial.....	J. B. Schmo
Hepworth, O..	Royal.....	R. E. Green

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Hespeler, Ont	Montreal.....	J. Bell
" "	Dominion	W. W. Heaney
Hickson, Ont.	Commerce.....	Sub. to Woodstock
Highgate, Ont	Montreal.....	R. J. Gilroy
High Riv., Alta	Commerce.....	H. Wright
"	Royal	C. H. Crooks
Hillcrest, Alta	do	Sub. to Bellevue
Hillsbor'h, NB	Nova Scotia	H. J. C. McIntyre
Hillsburg, Ont	Royal	C. E. Hilton
Hillsdale, Ont.	Commerce.....	Sub to Barrie
Hochelaga, Q.	Provincial.....	G. E. Lachapelle
"	Canadienne.....	G. Lapensée
Hodgeville, Sas	Toronto.....	W. R. Topham
Holden, Alta..	Royal	W. J. Fleming
Holstein, Ont.	Montreal.....	Sub to Mt. Forest
Howick, Que.	Commerce	J. Atkinson
Huberdeau, Q.	Provincial.....	Sub to St. Jérôme
Hudson. Ont..	Imperial.....	J. P. Duncan
Hudson, Que.	Canadienne.....	Sub. to Vaudreuil Sta.
Hughenden, A.	Montreal.....	G. H. Baker
Hull, Que.....	Provincial.....	L. P. Beaulieu
"	do St. Laurent & Champ'n	G. Caron
.....	Nova Scotia	A. M. Pinard
"	Montreal.....	D. M. Carmichael
"	Canadienne.....	H. E. Filteau
"	do Blvd St. Jos.	J. A. Denis
"	do St. Rédemt'r	D. Lanthier
Humb'ldt Sask	Commerce	C. W. Bossons
"	Royal	P. J. Thompson
Humberst'e, O	Imperial	F. R. Wilson
HunterR'r PEI	Royal..... .	L. W. Ripley
Huntingdon, Q	Commerce	N. F. Manning
"	Montreal.....	W. K. Pope
Huntsville, O	Dominion	J. G. Fraser
"	Royal	S. H. Gregg
Iberville, Q...	Canadienne.....	J. A. Bélanger
Ilderton, Ont.	Commerce.....	E. S. McGrath
Ile-aux-Coudres, Q	Canadienne.....	Sub to Baie St. Paul
Ile Bizard, Q..	do	Sub. to Ste. Gen. de Pfs
Ile Dupas, Q..	Provincial.....	Sub. to St. Barthelemi
Ile Perrot, Q..	Canadienne	Sub to Dorion-Vaudr'il
Imperial, Sask	Royal	Sub to Liberty
Indian Head, S	do	J. M. Milroy
Ingersoll, Ont.	do	R. W. Green
"	Montreal.....	A. Yule
"	Imperial	J. R. Henley
Inkerman, NB	Provincial.....	Sub. to Caraquet
Innisfail, Alta.	Royal	H. P. Filleul
Innisfree, Alta.	Commerce.....	J. Lunan
Inverm'y, Sask	Royal	J. D. M. Street
Invermere, BC	Imperial.....	A. Ashworth
Inverness, N.S	Royal	E. J. Reyno
" Q.	do	E. P. Weary
Irma, Alta....	Montreal.....	Sub. to Wainwright
Iroquois, Ont.	do	W. H. Fowler
IroquoisFallsO	Royal	J. P. Morgan
Isle Verte, Q..	Canadienne.....	Sub to Rivière du Loup
Islington, O ..	Royal	W. T. Hodgson
Issoudun, Que.	Provincial.....	Sub. to St. Flavien
Jacquet R. NB	Nova Scotia....	H. S. Scribner
Jarvis, Ont. .	Commerce.....	J. A. Fleming
Jasper, Alta.	Imperial	A. McKenzie
Jean-Brill'ntQ	Canadienne	Sub to Ste Thérèse
Joliette, Q....	Provincial.....	E. Patry
"	Canadienne....	J. A. A. Dionne
"	Royal	J. U. Quenneville
Jonquière, Q..	Canadienne....	J. M. Moreau
" Q..	Provincial.....	Theo. Lavallée
Jordan St'n, O	Imperial.. ..	Sub. to Vineland
Jordan, Ont..	do	Sub. to Vineland

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Kamloops, B.C.	Commerce	J. M. Baird
"	Montreal	F. A. MacCallum
"	Royal	C. R. McLeod
Kamouraska Q	Provincial	Sub. to St. Pascal
Kamsack, Sask	Montreal	M. S. Feist
Kapuskas'g, O	Imperial	C. A. Kehoe
Kaslo, B.C.	Montreal	Snb to Nelson
Kazubazua, Q	Provincial	Sub. to Maniwaki
Kearney, Ont	Royal	Sub to Burk's Falls
Keene, Ont.	Toronto	D. D. Brown
Keewatin, Ont	Royal	A. Black
Kelliher, Sask.	Montreal	R. F. Gray
Kelowna, B.C.	do	D. C. Paterson
"	Royal	F. J. Willis
"	Commerce	W. T. Cook
Kelvington, S.	do	A. H. Weltin
Kemptville, O.	Nova Scotia	R. H. Dewar
Kenilworth, O	Dominion	Sub. to Mt. Forest
Kenmore, Ont.	Nova Scotia	Sub. to Russell
Kennetcook N.S.	Nova Scotia	H.R. Flewwelling, Actg
Kénogami Que	Canadienne	J. C. Tessier
"	Royal	W. J. Theriault
Kenora, Ont.	Dominion	L. S. Nicolson
"	Imperial	C. C. Fawcett
"	Nova Scotia	J. W. Berry
"	Royal	H. H. Tate
Kens'gt'n, PEI	Nova Scotia	F. R. Nauss
Kenton, Man.	Commerce	S. J. Heggie
Kentville, N.S.	Nova Scotia	M. A. Girvan
"	Royal	R. Fash
Keremeos, BC	Commerce	H. J. Stevens
Kerrisdale, BC	Toronto	J. McKendrick
Kerrobert, Sas.	Royal	E. Nelson
Kerwood, Ont.	Toronto	A. MacKay
Keswick, Ont.	Commerce	W. V. Redditt
Kildare, Que.	Provincial	Sub. to Joliette
Killaloe, Ont.	Commerce	R. Anderson
Killarney, M.	do	J. W. Oliver
Kimberley, BC	Montreal	J. B. M. Barnum
Kinburn, O.	Royal	H. L. Blanchard
Kincaid, Sask.	Commerce	R. E. Woodward
Kincardine, O.	Montreal	R. H. Magwood
"	Royal	B. D. Henry
Kindersley, Sas	Commerce	H. D. Aitken
King City, O.	do	Sub. to Maple
Kingsey F'lls, Q	Canadienne	Sub. to Warwick
Kingston, N.S.	Commerce	K. F. Homer
" O.	Montreal	W. R. Belcher
"	Commerce	E. C. Hodgins
"	do Princess & Bagot	W. G. Hoig
"	Toronto	A. C. Edward
"	Royal	L. H. Leach
"	Nova Scotia	W. D. Stewart
Kingsville, O.	Royal	J. V. Eagan
"	Montreal	C. L. Oberle
Kinistinó, Sask	Nova Scotia	J. Edmond
Kinkora, P E I	Provincial	Sub to Summerside
Kipling, Sask.	Toronto	G. Kay
Kirkla'd Lake O	Imperial	C. L. Grisdale
"	Royal	G. A. Goddard
"	Commerce	W. A. Currie
"	Dominion	C. S. Blenkinship
Kitchener, Ont	Montreal	S. E. James
"	Commerce	J. L. Thompson
"	Imperial	O. L. Metler (Actg.)
"	Dominion	G. E. Hynes
"	do West End	T. Long
"	Nova Scotia	J. Macdonald
"	Royal	J. R. Dier
"	Toronto	W. E. Sharpe
Kleinburg, O.	Royal	Sub. to Woodbridge

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Knowlton, Q.	Montreal	S. C. Robson
Komoka, Ont.	do	Sub. to Market Square London, Ont.
Kyle	Toronto	B. Collins
La Baie, Que.	Canadienne	Sub. to Nicolet
Lacadena, Sas.	Commerce	D. A. Bull
Lac au Sau'n, Q	Provincial	Sub. to Val Brillant
Lac-Bouchette Sta'n. Que.	Canadienne	Sub. to Roberval
Lac du Bonnet, M.	Royal	A. Griffin
Lachenaie, Q.	Provincial	Sub. to Terrebonne
Lachine, Que.	do	R. Lamarche
"	Canadienne	
"	Notre Dame	E. Daoust
"	Montreal	D. M. McGoun
"	Royal	O. C. Weary
Lachute, Que	Nova Scotia	W. M. Steeves
"	Provincial	R. Martinbault, Actg
"	Montreal	T. K. Haller
LachuteM'ls, Q	Provincial	Sub. to Lachute
Lac Masson, Q	do	Sub. St. Agathed'sM'nts
LacMeganticQ	do	William Poirier
Lacolle, Que.	Commerce	C. E. Paquet
Lacombe, Alta.	Montreal	D. McDonald
"	Royal	C. D. Marble
La Conception Que.	Provincial	Sub to Ste Agathe des Monts
Ladner, B.C.	Royal	A. W. Howlett
"	Commerce	A. M. Webb
LaDurantayeQ	Provincial	Sub. to St. Raphael
Ladysmith, BC	Commerce	H. Nelson
Lafleche, Sask	Toronto	E. R. Ridgway
La Have, N.S.	Royal	W. C. Delany
Laird, Sask.	Imperial	E. L. Meeres
Lajord, Sask.	Commerce	J. S. McNabb
Lakefield, Ont.	Royal	J. McKerchar
Lake Lenore, S	Montreal	H. W. Kellington
LakeLouise, A.	do	Summer only
La Malbaie, Q.	Provincial	G. G. Pelletier
"	Canadienne	R. Charron
Lambeth, Ont	Royal	R. H. Squires
Lambton, Que	Canadienne	Sub. to St. Evariste St.
Lamecque N.B	Provincial	Sub. to Caraquet
Lamont, Alta.	Commerce	J. E. Harkins
Lanark, Ont.	Nova Scotia	W. C. Cross
Lancaster, Ont	Montreal	I. R. Mavor
L'Ange Gard. (M't'cy) Q	Canadienne	Sub. Quebec, 321 Rue St. Paul
Langenb'g, Sas	Toronto	C. E. Beirnes
Lanl'y Pr'ie, BC	Royal	W. R. Shanks
Langruth, Man	do	T. M. Willet
Langton, Ont.	Imperial	J. Brawley
Lanigan, Sask.	Royal	R. E. Mundell
L'Annonciation, Que.	Canadienne	R. Rompré
Lanoraie, Que	do	Sub. to Berthierville
Lansdowne, O	Montreal	S. I. Puttenham
L'Anse St. J'an	Canadienne	Sub. to Chicoutimi
Lansing, Ont.	Commerce	A. G. McDougall
La-Patrie, Q.	Provincial	Lac Megantic
La Petite Riv. St. Fr'nç's, Q.	Canadienne	Sub. to Baie St. Paul
Laprairie, Que	do	C. Beauvais
Larder Lake, O	Dominion	J. Walton
" "	Imperial	A. I. McIntyre
La Reine, Que	Canadienne	Sub to La Sarre, Q
Lasalle, Que.	Royal	L. J. Tondreau
La Sarre, Que.	Canadienne	J. D. Lauzon
Lashburn, Sas.	Commerce	C. J. Jeffrey

PLACES	NAMES OF BANKS	MANAGER OR AGENT
L'Assompt'n Q	Canadienne	M. Lachance
La Tuque, Q.	Royal	J. E. R. Babineau
"	Canadienne	J. A. Leduc
Laurentides, Q (P.O. St. Lin)	Provincial	A. Arguin
Laurierville, Q.	Canadienne	Sub. to Plessisville
Lauzon, Que.	do	R. Simard
Laval des Rapides, Q	do	Sub. to Cartierville
Lavaltrie, Que	do	Sub. to L'Assomption
L'Avenir, Que.	Provincial	Sub. to Drummondville
Lawrencetown, NS	Royal	J. W. Connell
Lawrencev'leQ	Canadienne	Sub to Valcourt
Leader, Sask.	Commerce	F. G. Matkin
Leamington, O	Royal	W. L. Barker
"	Montreal	J. S. Davidson
"	Dominion	A. Ritchie
Leaside, Ont.	Imperial	H. G. Waters
"	Commerce	D. D. Lennie
Leduc, Alta.	Montreal	W. H. Beacom
LeedsVill'geQ.	Royal	Sub. to Inverness
Lefaivre, Ont.	Provincial	Sub. to Alfred
Lefroy, Ont.	Commerce	Sub to Barrie
Lemberg, Sask	Royal	C. C. Carter
Lennoxville, Q	Commerce	J. E. Herold
"	Royal	R. G. Ward
L'Epiphanie, Q	Provincial	M. Morin
Les-Cèdres, Q.	Canadienne	Sub to Dorion-Vaudr'il
LesEb'ule'ents Que.	do	Sub. to Baie-St.-Paul
Les-Esc'umins Que.	do	Sub. to La-Malbaie
Lethb'dge, Alb	Montreal	J. C. Downing
"	Commerce	F. L. Rhodes
"	Royal	C. MacMillan
"	Nova Scotia	C. M. Killam
Levack, Ont.	Toronto	W. H. Hambly, Jr.
Levis, Q.	Montreal	P. A. R. Mercure
"	Canadienne	H. Decazes
Caisse	D'Economie N-D "Savings Bank"	de Quebec
"	111 rue Commerciale	P. J. Masson
"	35 Ave. Begin	L. Halle
Lewisport Nfd	Nova Scotia	L. L. Russell
Liberty, Sask	Royal	D. Campbell
Lillooet, B.C.	Commerce	W. W. Emsley
Limerick, Sask	Montreal	H. B. Stephens
Lindsay, Ont.	do	A. H. Trueman
"	Dominion	M. E. Grant
"	Commerce	F. W. Wilson
Linwood, Ont.	Nova Scotia	F. W. Hill
Lion's Head, O	Royal	H. Youngs
Lipton, Sask.	do	Sub to Balcarres
L'Islet, Q.	Canadienne	J. E. Beaulieu
L'Islet Sta. Q.	do	Sub to L'Islet
Listowel, Ont.	Commerce	L. A. Finney
"	Imperial	L. T. Charlton
LittleBritain O	Commerce	J. B. McGibbon
Little Cur't, O	Montreal	A. V. Greenley
Liverpool, N.S.	Nova Scotia	W. T. Thompson
"	Royal	R. H. Lockward
Lloydminst'r S	Commerce	A. Smith
"	Royal	J. D. Hamilton
Lockeport, N.S	do	G. L. Capstick
Londesborough, O	Montreal	Sub. to Clinton
London, Ont		
" IMP	ERIAL	H. Robarts
" MON	TREAL	W. James
	" City Hall	R. S. Morphy
"	" East	W. Dow
"	" Market Sq.	W. C. Mitchell
		W. J. Healy, Asst.

PLACES	NAMES OF BANKS	MANAGER OR AGENT
London, Ont.		
" COM	MERCE	G. Smith
"	" Hamilton Rd	A. Pearce (i. c.)
" TOR	ONTO	J. R. Wright
"	" City Hall	T. C. Margrett
"	" East End	K. S. King
"	" Market Br'ch	M. S. Hargreaves
" DOM	INION	H. F. Smith
"	" Rectory St.	E. K. McL. Jones
" NOV	A SCOTIA	D. R. Platt
" ROY	AL	A. T. Hillary
		W. E. McLaughlin, Asst
" ONT	SAVINGS	J. C. MacDonald
London East O	Royal	J. H. Fletcher
Long Branch, O	Dominion	W. H. Seabrook
Longueuil, Q.	Montreal	J. P. Belley
"	Canadienne	A. Lamarre
Loretteville, Q	Provincial	L. P. Lauzier
"	Canadienne	A. Chayer
L'Orignal, O.	do	L. Dufour
Lorrainville, Q	do	J. G. Bordeleau
Lotbiniere Que	Provincial	Sub. to Ste. Croix
Louisburg, N S	Royal	W. Stewart
Louiseville, Q.	Canadienne	J. O. Paquin
Low, Q.	do	Sub. to Wakefield
Lucan, Ont.	Montreal	J. L. Hendry
Luceville, Que	Canadienne	Sub. to Rimouski
Lucknow, Ont	Montreal	V. N. Prest
Lucky Lake, S.	Commerce	D. Munro
Lumsden, Sask	Royal	L. E. Guilbault
Lunenb'g, N.S.	do	R. St. C. Hopgood
"	Montreal	A. A. Macartney
"	Commerce	W. T. Parker
Luseland, Sask	Royal	P. J. Le Masurier
Lynden, Ont.	do	I. C. McClean
Lyndhurst, O.	Toronto	W. P. Bilger
Lyster, Q.	Canadienne	Sub to Plessisville, Que.
Macgregor, M.	Montreal	T. L. Jolliffe
Macklin, Sask.	Royal	W. J. Laurie
Macleod, Alta	Commerce	L. Cuthbert
Mactier, Ont.	Toronto	M. Weller
Madison, Sask	do	O. C. Cornwell
Madoc, Ont.	Dominion	J. Walton
Magog, Q.	Commerce	A. H. Russell
"	Montreal	H. H. Nowlan
Magrath, Alta	do	J. H. Buchanan
Mahone Bay NS	do	C. Kemp
Maidstone, Sas	Commerce	J. H. Wright
Maisonneuve Q	Toronto	E F. McNicholl
"	Canadienne	J. A. Pelletier
"	Provincial	J. A. Gingras
Maitland, (HantsCo.) NS	Royal	R. C. Morrison
Makamik, Q.	Canadienne	Sub to La Sarre
Malartic, Que.	Toronto	J. E. Boyle
"	Canadienne	J. E. Desrosiers
"	Commerce	L. G. Giasson
Mallorytown O	Royal	A. H. T. Votier
Malton, O.	Nova Scotia	Sub to Weston
Manitou, Man	Royal	D. F. Rankine
Manit'wani'gO	Montreal	W. E. Cramp
Maniwaki, Q.	Nova Scotia	A. Menard
"	Provincial	J. P. Lemieux
Mannville, Alt.	Commerce	Sub to Vermilion, Alta.
Manotick Ont	Royal	H. O. Balkwill
Manseau, Que.	Canadienne	Sub. to Deschaillons
Mansonville, Q	Commerce	G. D. Harvey
Maple, Ont.	do	H. Bryan
Maple C'k Sask	Montreal	L. P. Roach
Marieville, Q.	Canadienne	J. F. Desjardins
Markdale, Ont	Montreal	A. G. Robertson
"	Toronto	A. E. Hunt
Markham, Ont	Commerce	G. R. Calbeck
"	Nova Scotia	H. C. Morris

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Marmora, Ont	Dominion	G. Murray
Marpole, B.C.	Royal	A. D. McLeod
Martintown, O	Nova Scotia	J. D. McKean
Marwayne, A.	Toronto	J. C. Thom
Maryfle'd,Sask	Royal	T. D. Holloway
Mascouche, Q.	Provincial	Sub. to Terrebonne
Massey, O	Royal	Sub. to Espanola
Masson, Que.	Provincial	J. W. Lépine
Matane, Q.	Canadienne	J. U. Girard
"	Montreal	E. L. W. Beauchemin
Matachewan, O.	Imperial	N. M. Plant
Matheson, O	do	K. N. Allen
Mattawa, Ont.	Nova Scotia	F. A. McCallum
Maxville, Ont.	do	R. B. Buchan
"	Canadienne	J. A. Cheff
Maymont Sas.	Imperial	A. J. Riches
Mazenod, Sask	Toronto	J. W. Runge
McAdam, N.B.	Nova Scotia	F. H. Estabrooks
McCreary, M.	Royal	T. E. Squire
McKay, B.C.	do	O. Moon
McKenzie Is. O	Imperial	Sub. to Red Lake
McMasterville Que.	Canadienne	Sub. to Beloeil
Meadow LakeS	Imperial	S. A. Heron
Meaford, Ont.	Montreal	W. J. Buffam
"	Toronto	H. L. Knight
Medicine HatA	Commerce	M. H. Smith
"	Montreal	J. Galbraith
"	Royal	R. H. A. Lacey
"	Dominion	W. S. Ashley
Megantic, Q.	Montreal	V. A. Brabant
"	Provincial	W. Poirier
Melbourne, O.	Royal	Sub to Mount Brydges
Melfort, Sask.	Commerce	L. M. Perkins
"	Royal	A. F. Fairman
Melita, Man.	do	G. Branston
Melville,Sask.	Montreal	W. L. Hurst
"	Royal	W. G. Hart
Meota, Sask.	Commerce	J. C. MacDonald
Merlin, Ont.	Montreal	J. M. R. Strange
Merrickville, O	Royal	W. C. Weaver
Merritt, B.C.	Montreal	G. W. Beveridge
Merritton, Ont	Nova Scotia	A. L. Wyant
Messine, Q.	Canadienne	Sub to Gracefield
Metabetch'nan	do	Sub to Roberval, Q
Metcalfe, Ont.	Royal	R. K. Runnels
Metegh'n R. NS	do	L. A. Pothier
Meyronne Sask	Toronto	C. H. Langridge
Miami, Man.	Commerce	C. R. Boyer
Middle Musquodoboit, N.S.	Royal	R. A. Douglas
Middleton, N.S	do	J. H. McDaniel
"	Commerce	S. D. Reid
Midland, Ont.	do	R. G. Gillies
"	Montreal	J. W. Wallace
"	Royal	L. T. Brandon
Milden, Sask	do	I. E. Austman
Mildmay, Ont.	Montreal	J. C. Wood
Milestone, Sas	Commerce	R. Geddes
Millbrook, Ont	Toronto	H. A. Kerr
Millet, Alta.	Imperial	J. A. English
Milo, Alta.	Nova Scotia	G. Williams
Milton, Ont.	Commerce	R. E. McAndless
"	Nova Scotia	F. H. Gilroy
"	Toronto	H. F. McNichol
Milverton, Ont.	Commerce	H. M. Porteous
"	Nova Scotia	G. A. Stewart
Mimico, Ont	Montreal	G. H. Owen
Mindemova, O	do	J. H. Burt
Minden, Ont.	Commerce	T. W. Brignall
Miniota, Man.	Royal	J. C. Vradenburgh
Minnedosa, M	do	G. A. Holtby
Minto, Man	do	W. L. Leppert
Minto, N.B.	Nova Scotia	J. S. Taylor
Mis'onCity, BC	Commerce	J. Muir
Mitchell, Ont.	Commerce	T. E. E. Buckingham

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Moncton, N.B.	Montreal	G. Filliter
"	Nova Scotia	W. Cook
"	Royal	S. J. Macleod
"	Provincial	L. G. Trempe
"	Commerce	R. H. Hunter
Monkland, Ont	Montreal	Sub. to Finch
Monkton, O.	Commerce	Sub to Atwood
Montague, PEI	do	A. G. Parks
"	Nova Scotia	S. Rowsell
Montcerf, Que.	Provincial	Sub to Maniwaki
Montebello, Q.	Canadienne	R. de Blois
Mont Joli, Que	do	J.-D. P. Bouchard
"	Montreal	J. A. E. Drouin
Mont LaurierQ	Canadienne	G. A. Charbonneau
Mont Louis, Q	do	Sub. to Matane
Montmagny Q.	do	S. Marcotte
"	Royal	J. L. Roberge
"	Provincial	F. Legendre
Montmartre, S	Toronto	E. B. Little
Montreal, Que.		
BANK	OF CANADA	J. H. C. Desmarais
MON	TREAL	R. J. Williams; E. E. Rutherford, Asst.; M. Scott, Asst.
	" 119 St. James St.	
"	" Beaver Hall	A. D. Horne
"	" Bleury & St. Catherine	A. E. Knopf
"	" Bordeaux St. & Mt. Royal	A. J. Hamel
"	" Charlevoix & Centre	J. S. Hughes
"	" Chris. Col.St &Mt. Royal A.	J. R. Cousineau
"	" City Hall Ave & St Cath'ne	H. Cowie
"	" C. des Neiges	E. J. Walsh
"	" Darling & Ontario Sts.	A. E. Bleau
"	" DeLorimer & Rosemount	J. A. T. A. Allard
"	" Drummond & St. Catherine	A. A. Stewart
"	" Fullum & St. Catherine	J. M. A. Monarque
"	" Girouard & MonklandA.	G B. Kidd
"	" Guy & Sherbrooke Sts.	C. L. O'Brien
"	" Jacques Cartier Sq. & St. Paul St.	N. A. Pepin
"	" Jean TalonSt. &QuerbesAve	C. T. B. Cumming
"	" La Salle Ave &Ontario St.	C. A. Lacombe
	" Laurier Ave& St. Lawrence	A. W. Ling
"	" Marcil Ave. & Sherbrooke	E. L. Hollyer
"	" Masson St. & Fifth Ave.	J. C. Daveluy
"	" McGill & St. Paul Sts.	W. Stewart
"	" Mt. Royal & St. Lawrence	F. W. McTear
"	" Ont. &St. Law.	R. Walker
"	" Papineau Av. &St. Cath'ne	D. A. McClure
"	" Park & Bern'd	A. E. Netten
"	" Peel St.	R. S. Grindley
"	" Po'nt St. Chas.	A. D. Ferguson
"	" St. Antoine & Windsor St	A. M. Blott
"	" St. Clement & St. Catherine	G. L. Gregoire
"	" St. Henri	T. R. Gilbert
"	"St. Jean Bap. M.	E. W. Alexander
"	" St. Peter & St. James St.	H. Brooks; W. H. S. Burritt, Asst.

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Montreal, Que.	MONTREAL *C't'd.*	
"	" St. Zotique & St. Denis	A. D. de Grandpré
"	" Seigneurs & Notre Dame	H. M. Morrison
"	" Sherbrooke & Drum'ondSts.	C. H. S. Butterworth
"	" Sherbrooke & St. Law.	M. Young
"	" Snowdon-Hampstead	R. L. Murdoch
"	" Sun Life Bldg	J. L. Cains
"	" University & St. Cath. St.	H. S. Langford
"	" West End....	W. K. Newcomb
MONT	REAL CITY &	DIST. SAV. BANK
"	" 262 St. James St. W	J. G. Ouimet
"	" 936 St. Catherine St. E.	O. Lupien
"	" 1420 Notre Dame St. W.	J. N. Perrault
"	" 1100 Condé (Pt. St. Chas.)	L. Charbonneau
"	" 2400 St. Catherine St. E.	G. G. Beausoleil
"	" 4190 St. Denis	P. Moquin
"	" 777 St. Catherine St. W	A. P. Grant
"	" 1551 Ont. E.	E. Desjardins
"	" 3730 St. Lawrence Blvd.	C. McGrath
"	" 4080St. James (St. Henry)	P. Loiselle
"	" 2401St. James (St.Cunegonde	Henri Vézina
"	" 400 Beaubien St. E.	A. R. Raymond
"	" 5059 ParkAv.	Aimé Paquin
"	" 1100 Mount-Royal Av.E.	S. Martin
"	" 3290 St.Cath. E. (Hochelaga	E. Roy
"	" 5651 Sherb'ke W. c.Oxford	W. A. McCallum
"	" 1493 La Salle (Maisonneuve)	E. Vinet
"	" 2937 Masson (Rosemont)	J. A. Bourdon
"	" 7501 St. Denis	A. Deslongchamps
"	" 5677 ParkAv	Aimé Marcoux
"	" 2046 Mount-Royal Av.E	J. O. G. Larose
"	4214 Wellington, Verdun	Rene Saint Cyr
"	" 4467 St. Lawrence Blvd.	E. Beaudoin
"	" 5487 Monkland Av.	M. J. Coady
"	"6500deLorimier	R. Masson
"	5159 Décarie Bl.	R. Benoit
CAN	ADIENNE	
"	2612 St. Jacques	A. Dubois
"	3571 Ontario, E.	.....
"	334 S.Cath'rineE	J T. Beaudin
"	5161 Côte Neiges	G. Durivage
"	1450 Mt.RoyalE	H. Déguise
"	2100 Mt.RoyalE.	E. Plamondon
"	5990 Blvd. Monk	J. A. Côté
"	1311 S. Cath'ineE	E. Beaulieu
"	2290 Ontario E.	M. Lamarre
"	4366 S.Cath'ineE	G. Lapensee, pro.
"	7785N'treDameE	L.-T. Cadieux
"	4060 Ontario E.	A. Pelletier
"	4474 St. Denis	H. Lefebvre
"	4859 DécarieBvd	L. Lefebvre
"	1301N'treD'meW	J. R. Beauchemin
"	1944 Centre St.	A. Surprenant
"	3782 St. Denis	J. A. Gauthier
"	544 Beaubi'n Est.	A. R. Lecavalier
"	3971 N'reDameW	P. A. Donais
"	5101 St-Laurent.	R. Lavigne

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Montreal, Que.	CANADIENNE *C't'd*	
"	6851 St-Laurent.	C.A. Forest
"	5551 Ave.du Parc	A. C. Paré
"	8717 Souligny...	J. A. Morin
"	7680 St. Hubert	J. A. Drouin
"	2890 Masson St.	J E. Giroux
"	1805 de l'Eglise.	J. R. Paré
"	2395 St.Cath. E.	E. J. Gagnon
"	5085 St.Denis	R. Dandurand
"	7598.Cath'rineW	J. L. Davignon
"	4600 Notre Dame Ouest	J. R. Tremblay
"	5750 Boyce St.	L. Dubuc
"	440 BlvdGouinE	P. Chaloux
"	7331 rueSt. Denis	A. Allaire
"	1298 Beaubien Est	P. Bazinet
"	2100 Rachel Est.	J. C. Pedneault
"	390 Boul Cremazie Est.	G. Seguin
"	2100BoulGouinE	L. Dubois
"	6761 Blvd. Monk	H. Martin
"	110 St. Jacques	F. M. Marcotte
"	Angle Fleury & Christ'heCol'b	Sub. to 440 Blvd. Gouin Est.
"	2496 Bélanger	Sub. to 2551 rue Beaubien Est.
"	1851 OntarioSt.E	J. C. Vachon
"	1695 Laurier E.	J. P. Desrochers
"	272 St. Paul E.	J. A. Thériault
"	800 Cherrier St.	L. M. Dionne
"	8091 rueSt. Denis	J. A. Létourneau
"	1700 Boul Gouin Ouest	Sub to 3749 Blvd. Gouin Ouest
"	3749 Boul Gouin Ouest	J. R. Blain
"	2551 rue Beaubien Est.	L. E. Moreau
"	4246 St. Cath. E	J. P. Baril
"	4820 St. Cath. E	G. A.Laliberté
"	4061 Rue Ho'l'ga	N. Deslauriers
"	6238CheminCôte des Neiges	O. Thibert
"	2001BeaubienEst	C. Archambault
"	1141BélangerEst	E. Simonneau
"	5300 Chemin de la Reine Marie	J. A. Gagnon
"	PROVINCIAL	J. U. Boyer, Gen. Mgr.
"	" 221St. Jacqu's	G. Levesque pro
"	" Ahuntsic....	E. DeLongchamp
"	" 937 Bélanger.	E. Demers
"	"6420St. Hubert (Cor. B'aubien)	J. O. Provost
"	" 200 Bern'rd W.	C. H. Mackay
"	" 6069 Blvd. M'k	Jean Paradis
"	" 3538Delorim'r	J. O. Desrosiers
"	" 1390Mt. Ryl. E.	J. A. Denis
"	" 1346 Ont. E.	M. Aimé Raby
"	" 3401 Ont. E.	G. E. Lachapelle
"	" 772R. Rach'lE	M. Lacasse
"	" 2550Rouen E.	A. St. Amant
"	" 175 Roy E....	E. Leblanc
"	" 821St. Cath. E	L. Viau, Acting
"	" 1894 do	P. E. Collette
"	" 4137 do	A. Gingras
"	" 4494 St. Denis	E. Bonin
"	" 8501 St. Denis	J. L. Turcot
"	" 4440No. D'eW	A. Legault
"	" 2441 do	H. P. Comeau
"	"1909Laurier E.	J.-A. Thiffault
"	" 1051 Laurier.. W. (Outre't)	F. Lapierre, pro
"	" St Laurent, PQ	R. Lavoie
"	" 321 Church (Verdun)	J. E. H. Lemay
"	" 150 Notre Dame E.	J. E. Lavoie
"	3543 Van Horne	Geo. Mignault
"	520 Ogilvy Ave.	J. A. Prieur
"	TORONTO Main Br.	L. G. Gillett
"	" Atw'r& An'e.	C. A. Dixon
"	" Bernard & Hutchison	H. B. Anderson
"	" B'd Trade Br.	I. J. Hutton

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Montreal, Que.	TORONTO *C't'd.*	
"	" Maisonneuve	E. J. Valois
"	" 1232 Peel St.	B. M. Currie
"	" St. Cath. & Guy	A. H. Walsh
"	" St. Cath. E	R. Mutch
"	" St. Hubert & Belanger..	J. E. Long
"	" St Lawrence & Ontario	H. L. Lennon
"	1549 Van Horne	W. J. Strathdee
"	" Westmount..	D. P. H. Lauer
"	COMMERCE..... ..	T. B. Weatherbee C. R. Dey, Asst.
"	" Cres. & S. Cath.	G. G. Aikman
"	" Maisonneuve	L. P. Bourgoing
"	" Phillips Sq..	J. Somerville
"	" St. Ca. & C. H'll	H. R. Biron
"	" S. Cath. & Met	J. P. Watson
"	" St. Henri....	H. A. L'Abbe
"	ROYAL, 360 St. James St.	M. M. Walter, Mgr. C. B. Neapole, Asst Mgr F. E. Case, Asst. Mgr.
"	" A'h'st & S. Cth	J. A. H. Boulanger
"	" Atwater and Notre Dame	A. R. LaFleche
"	" Atwater and St. Catherine	F. C. McMillan
"	" Beaver Hall..	W. H. Stevens
"	" Bonaventure.	D. B. McCoubrey
"	" Laurier A .	J. W. MacDonald
"	" Monk & Beaconsfield.	M. A. Hull
"	" M'nkl'd H'rv'd	W. Hill
"	" Mt. Royal & St. Lawrence..	T. G. Smith
"	" Papineau Av.	R. T. Gagnon
"	" Park & Bern'd	J. M. Carleton
"	" Peel & Sherb'e	H. H. Troop
"	" Placed'Arme	F. W. Doherty
"	" Pt. St. Char's	J. Thomson
"	" Queen Mary. & Decarie...	E. G. W. Allwood
"	" St. Cath & Bl'ry	L. R. Carlin
"	" St. Catherine & Jeanned'A.	L. Raby
"	" St. C'th'rine & McGill, College	W. R. Riddell
"	" St. Denis & Belanger...	J. L. Kinselia
"	" St. Denis & St. Catherine	N. A. O. Demers
"	" St. Hubert St.	J. V. B. Saint Cyr
"	" St. Law. & Cr'g	J. B. P. Robertson
"	" St. Lawrence & St. Zotique	L. A. Lacroix
"	" St. Matthew's	M. P. Hickson
"	" Seigneurs St.	A. R. Kyle
"	" Sher. & Bleury	H. P. Strong
"	" Sher. & Decar.	P. B. Elwood
"	" Sher. & Guy..	R. R. Herman
"	" Sherbrooke & Hampton .	W. V. G. Neish
"	" Sherbrooke & Montclair...	J. A. Scriven
"	" Stanley St..	C. T. Medlar C. L. Walker, Asst. Mgr.
"	" Tram. Term	C. R. Blake
"	NOVA SCOTIA.....	A. E. Griffin Assts., B. Howard J. H. Rattee
"	" Park & Fairm'nt Av.	J. G. H. Sutherland

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Montreal, Que.	NOVA SCOTIA, *C'd*	
"	" St. Catherine	E. I. Rodgers L. B. Kerr, Asst.
"	" St. Cath. & Peel	R. P. Webb
"	" Sherbrooke & Harvard....	S. W. Jones
"	IMPERIAL.....	A. R. B. Hearn
"	DOMINION.....	W. A. Fisher P. E. J. Netterfield, Asst
"	" Beaubien & C. Colomb St	E. E. Baldwin
"	" Bleury St.. . .	J. K Muir P. Kennedy, Asst.
"	" Dom. Sq. Br.	W. J. Dundas
"	" Guy St. Br ..	E. F. Morris
"	" St. Jean Baptiste Mkt. Br	A. S. Jamieson
"	" St. Law. Bd..	P. C. Marsh W. H. Hodgin, Asst.
"	BARCLAYS..... 214 St James	G. C. Pratt
Montreal E. Q	Royal.....	J. M. Bernuy
"	Imperial.....	A. P. Grant, Acting
Montreal, W. Q	Royal.....	W. T. Turner
" "	Montreal.....	E. P. Pipon [Paul
" Nord	Canadienne	Sub. to St. Vincent de
" Sud	Canadienne	Sub. to St. Lambert
Mont Rolland, Q.	Provincial.....	Sub. to Ste Agathe des Monts
MooseJaw, Sas.	Commerce.....	F. A. Stuart
"	Imperial.....	A. S. Rosenroll
"	Royal...	E. I. Vickers
"	Dominion	A. Tomkins
"	Montreal.....	E. T. Hacking
"	Nova Scotia	O. Welsh
Moosomin, Sas	Royal.....	H. C. Allison
Morden, M ..	do	M. W. Gordon
Morell, P.E.I..	Nova Scotia	D. Samson, Acting
Morewood, O..	do	Sub. to Chesterville
Morinville, Alb	Royal.....	B. L. Robinson
Morrin, Alta..	Montreal.....	A. Paterson
Morris, M.....	do	P. H. Armstrong
Morrisburg, O.	do	D. K. MacI. Stewart
Morriston, Ont	Toronto.....	Sub. to Freelton
Morse, Sask..	Royal.....	T. H. Van Wyck
Mossbank Sask	Imperial..	J. Garrison
Mount Albert O	Dominion.....	J. A. Tilley
M'nt Brydg's, O	Royal.....	I. W. Flett
Mt. Dennis..O	Commerce.. ..	R. A. Montgomery
"	Nova Scotia...	J. W. Nicolson
Mt. Forest, O.	Montreal.....	A. D. Jaffrey
"	Dominion	W. Coupar
Mt Ham'lt'n, O	Royal.....	See under Hamilton
Mount Hope, O	Commerce.....	Sub to Binbrook
Mo'nt Royal, Q	Royal.....	A. J. B. Clutsam
Mt. Ste'rt, PEI	do	H. J. Shaw
Mulgrave, N.S.	do	H. G. Macdonald
Mundare, Alta.	Commerce.....	J. R. McLeod
M'rr'y Riv. PEI	do	F. C. Murray
Myrnam, Alta	Montreal	F. Roberts
Naicam, Sask.	Commerce	H. C. Jones
Nakusp, B.C..	do	W. B. Allan
Nanaimo, B C.	do	J. H. Eakin
"	Royal..... ..	F. A. McCarthy
"	Montreal.....	J. D. Burnyeat
Nanton, Alta .	Commerce.....	T. C. Floyd
Napanee, Ont.	Montreal.....	G. Nicol
" ...	Dominion.....	R. Humphrey
"	Royal.....	W. J. Wiggins
Napierville, Q.	Montreal.....	A. J. L. Dusablon
Nashville, O.	Imperial.....	Sub. to Bolton
Natal, B.C....	do	W. E. Godfrey
Navan, Ont...	Royal.....	F. H. Nelson
Neepawa, Man.	Montreal.....	L. H. Livesley
"	Commerce.....	J. Auld

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Neilburg, Sask	Toronto	C. L. Thompson
Nelson, B.C.	Commerce	J. R. McLennan
" ..	Montreal	H. Radcliffe
" ..	Royal	S. A. Maddocks
" ..	Imperial	W. R. Grubbe
Neudorf, Sask.	Royal	A. E. Sharpe
Neustadt ... O	do	Sub to Hanover
Neuville, Q.	Canadienne	Sub. to Donnacona
Newboro', Ont.	Royal	Sub. to Portland
New Carlisle, Q	Nova Scotia	W. Hayward
Newcastle, O.	Commerce	J. H. Smith
" N B	Nova Scotia	E. J Lutz
"	Royal	C. S, Macdonald
Newdale, Man.	do	W. M. Crosbie
N. Denver, B C	Montreal	Sub to Nelson
N'wGer'anyNS	Royal	W. G. Kenney
New Glasgow,	Nova Scotia	L. D. Payzant
		J. H. Rector, Asst
" [N.S.	Royal	R. H. Pethick
"	Commerce	E. W. Spurr
" Q	Provincial	Sub. to Laurentides
New Hamb'rg O	Commerce	C K. Smith
Newington, O.	Montreal	Sub to Finch
New Liskeard,	Nova Scotia	A. S. Meisner
" [O.	Royal	J. W. Kearns
"	Imperial	J. S. Ink
New Lowell, O.	Toronto	Sub to Stayner
Newmarket, O.	Montreal	R. D. Brown
"	Toronto	H. E. Lambert
New Ri'hm'd, Q	Nova Scotia	F. L. Galvin
New Toronto, O	Dominion	W. V. Dedrick
"	Imperial	P. E. Thomlinson
"	Nova Scotia	W. L. Watson
"	Montreal	W. A. Herriot
"	Commerce	H. G. Barnum
New Waterf'd,	Royal	W. K. Bagley
" [N.S.	Nova Scotia	E. N. Atkinson
New W'minst'r	Commerce	W. Smith
" [B.C.	Montreal	J. E. Leslie
"	Nova Scotia	H. L. Dixon
"	Royal	W. J. McFadyen
"	Toronto	C. D. McMillan
Niag. Falls, Ont	Imperial	John Thomson
"	do Queen St	D. Hughes
"	do South	J. H. Arkell
"	do Victoria Ave	D. C. Shirriff
"	Royal	K. McClintock
"	do Victoria & Simcoe	T. Smith, Mgr.
"	Commerce	R. J. McLean
"	Montreal	E. B. Lavelle
"	Dominion	J. B. Rooney
"	Ont. Sav. Office	G. H. Holmes
" Cent'e	Royal	H. Lawrence
"	Commerce	M. G. England
Niag. Falls, Ont South	do	W. D. Johnstone
Niagara-on-the-Lake, O.	Imperial	R. H. Montgomery
Nicolet, Q.	Provincial	Marcel Voisard
"	Canadienne	L. Fournier
Nipawin, Sask.	Montreal	R.R. Wright
Nipigon, O.	Royal	G. J. Bailey
Nobleton, Ont.	Imperial	Sub. to Schomberg
Nomininque, Q	Canadienne	Sub. to L'Annonciation
Noranda, Q.	Imperial	G. C. Dunlop
" "	Commerce	J. Saxelby
" "	Royal	J. G. W. Lee
Normandin, Q	Canadienne	Sub to Roberval
Normetal, Q.	Canadienne	Sub to La Sarre
Norquay, Sask	Commerce	J. McInnes
N. Augusta, O.	Nova Scotia	H. F. Gunn

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Nor. Battlef'd,	Commerce	D. P. Pyke
" Sask.	Royal	N. Tamblyn
"	Montreal	G. C. Campbell
North Bay, Ont	Royal	D. H. Morison
"	Nova Scotia	A. C. Allen
"	Imperial	M. G. Coburn
"	Commerce	J. McMillan
North Gower, O	Royal	Sub. to Manotick
North Hatley Q	Commerce	Sub. to Ayer's Cliff
North Stukely Que.	Provincial	Sub. to Windsor Mills
North Sydney,	Royal	K. A. Clarke
" [N.S.	Nova Scotia	G. M. Schurman
Nor. Vanc'v'r,	Royal	T. B. Campbell
" [B.C.	Montreal	N. T. Brown
"	Commerce	M. E. Sowden
Norton, N.B.	Provincial	E. B. Campbell
Norwich, Ont.	Montreal	W. M. Colchester
Norwood, Ont.	Royal	D. B. Cutcliffe
Notre Dame de Charette, Q.	Provincial	Sub. to Shawinigan F.
Notre Dame de Charny, Q.	do	J. Fournier
Notre Dame de la Salette, Q	Canadienne	Sub. to Buckingham
Notre Dame de Pierreville, Q	Provincial	Sub. to Pierreville, Que.
Notre Dame des Anges Q.	Canadienne	Sub. to St. Casimir
Notre Dame des Bois, Q.	Provincial.	Sub. to Lac Mégantic
Notre Dame du Nord, Q.	Canadienne	Sub to Ville Marie, Q.
Notre Dame du Portage, Q.	Provincial	Sub. to Rivière du Loup
Notre Dame de Stanbridge Q	Canadienne	Sub. to Farnham
Notre Dame du Bon Conseil Q	Provincial	Sub. to Drummondville
Notre Dame du Lac, Que.	Canadienne	Sub. to Rivière du Loup
Notre Dame du Rosaire, Que	do	Sub. to Montmagny
Notre Dame de la Paix, Q	Provincial	Sub. St. André Avellin
Notre Dame du Laus, Q.	do	Sub. to Masson
Nutana, Sask.	Royal	E. J. Leicester
Oak Bay, B.C.	Montreal	C. R. Wickson
Oak River, M.	do	S. H. Barlow
Oakville, Ont.	do	W. B. E. Reade
" "	Toronto	W. A. McEvoy
" "	Commerce	J. R. Rodger
Ocean Falls, [B.C.	do	B. W. W. Cocks
Odessa, Ont.	Royal	W. S. Holmes
Ogema, Sask.	do	A. E. H. Whitehouse
Oil Springs, O.	Toronto	H. B. Newton
Oka, Que.	Provincial	Sub. to St. Eustache
Okotoks, Alta.	Royal	C. G. M. McBey
Olds, Alta.	Montreal	F. W. Anderson
O'Leary, P.E.I.	Nova Scotia	J. T. Holder
Oliver B.C	Commerce	J. D. Smith
Omemee, Ont.	Toronto	T. B. Chester
Orangeville, O.	Commerce	O. F. Anderson
"	Royal	E. C. Maxwell
"	Toronto	G. T. Sullivan
Orillia, Ont.	Dominion	C. S. Pim
"	Royal	R. F. Grant
"	Montreal	C. C. Welford
"	Commerce	H. B. Williams
Ormstown, Q.	do	R. C. Jarvis
Orono, Ont.	do	A. A. Drummond
Osgoode Sta. O	Royal	J. C. Morphy
Oshawa, Ont.	Dominion	C. Waite
"	do South Oshawa	A. F. Fraser
"	Royal	A. R. Huestis

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Oshawa, Ont..	Commerce.....	N. S. McFadyen
"	Montreal.....	M. W. Reive
Ottawa, Ont		
BAN	K OF CANADA	S. J. Perkins
NOV	A SCOTIA	C. F. Lindsay
"	" Bank & Fourth	H. N. Dagg, Asst. James Brydon
"	" B'k&Gl'dst'ne	S. C. Stevens
"	" B'k&Glo'c'ter	S. Macdonald
"	" Elgin&Frank	H. W. Stephens
"	" Hintonburg	H. W. Sainthill
"	" Ottawa East	E. Edmunds
"	" Ottawa South	A. S. Mackey
"	" Rideau & William	W. B. Snow
"	" Somerset & Bronson ...	J. F. Thompson
" MON	TREAL	W. W R. Creighton
"	" Bank St. ...	F. Brownlee, Asst. J. E. Riggs
"	" Rideau St...	B. J. Currie
" COM	MERCE.....	A. G. Mordy
"	" Bank St.....	W. A. Gilbert
"	" Rideau St.	F. Kerr
" DOM	INION.	C. O. Fellowes
" CAN	ADIENNE.....	
	" 251 Dalhousie	Rolland Dion
"	" 26RueRideau	H. Bonneau
" IMP	ERIAL.....	J. Walker
" ROY	AL.....	
"	" Sparks & Metcalfe	J. A. Noonan D. T. Youngson, Asst.
"	" B'k&S'mers't	D. L. Dashney
"	" Bank&Sparks	W. J. Oram
"	" Glebe Br	G. R. D. Watson
"	" Hintonburgh	J. M. Jackson
"	" Market Br...	J. B. Prendergast
"	" Somerset & Booth	W. S. Seeber
" PRO	VINCIAL.... .	
"	" Rideau St.	J. Héroux
"	" Somerset....	J. N. Daoust
' TOR	ONTO.....	Geo. Hay
"	" Ottawa So..	J. H. Smith
	" Un'n Sta.Br.	V. R. Tufford
" WestEnd	" 1256 Wel'gt'n	W. M. Weylie
" ONT	SAV. OFFICE	R. M. Rattray
Otterville, O.	Royal.....	D. C. V. Morrison
Outlook, Sask.	Montreal.....	A. MacKenzie
Outremont, Q.	Commerce.....	A. L. Brien
"	Montreal.....	L. R. Valois
"	Royal	....
	Van Horne & Outremont Av.	W. G. Holmes
"	Provincial.....	F. Lapierre, pro
"	Canadienne .... 1134 Laurier Ave. West	J. C. Thivierge
"	do 1285 Bernard Ouest	J. H. Bétournay
Owen Sound, O	Montreal.. ..	G. O. Nesbitt
"	Royal	O. E. Brien
"	Commerce .	G. S. Unwin
"	Ont. Sav. Office	G. W. Butchart
"	Toronto.....	S. R. Way
Oxbow, Sask	Royal.....	A. Kennett
Oxford, N. S	Nova Scotia ..	T. Wilson
Oxford Mills, O	do ..	Sub. to Kemptville
Oyen, Alta....	Toronto.. . ..	H. Desroches
Paisley, Ont	Royal.....	T. R. McLennan
Pakenham, O.	do	C. H. Campbell
Palgrave, Ont.	Imperial.. ..	Sub. to Bolton
Palmerston, O	Commerce.....	L. Renwick
Pamour, O. .	Nova Scotia....	Sub. to Timmins
Pangman, Sask	Imperial.....	M J. Mongeon

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Papine'uvilleQ	Provincial.....	R. Séguin
Pa diseVall'yA	Montreal.	Sub. to Edgerton
Paris, Ont....	Commerce	H. W. Cooke
"	Montreal.....	S. L. Peppler
"	Toronto.....	F. Mount
Parisville, Que.	Canadienne	Sub. to Deschaillons
Parkhill, Ont.	Commerce.....	W. A. Jackson
Parksville, BC	Commerce.....	W. V. P. Clery
Parrsboro', NS	Royal.....	C. L. Godfrey
"	Commerce ...	E. B. Trueman
Parry Sound, O	Nova Scotia	G. L. Ziegler
"	Commerce.....	J. C. Macpherson
"	Toronto.....	F. N. Hurst
Paspebiac, Que	Nova Scotia....	W. Hayward
"	Canadienne	J. H. Blais
PeaceRiver, Al	Commerce.....	A. G. Baker
Pefferlaw, Ont.	do	Sub to Beaverton
Pembroke, O.	Nova Scotia	R. M. Hope
"	Royal.....	W. L. Smith
"	Montreal.....	J. E. McLellan
"	Provincial.....	A. Somers
"	Ont. Sav. Office.	C. M. Rattray
Pendleton, Ont	Royal.....	Sub. to Plantagenet
Pense, Sask...	do	J. Cavers
Pent'g'shene O	Toronto.....	C. H. Smith
Penticton, B C	Commerce.....	C. G. Bennett
"	Montreal.....	O. Matson
"	Royal.....	W. Hebenton
Percé, Que....	Canadienne.....	Sub. to Chandler
Perdue, Sask..	Royal.....	J. Dingwall
Perkins, Q....	Provincial.....	Sub. to Masson, Que.
Perron, Q. ..	Canadienne ...	R. Gendron
"	Commerce.....	E. A. Corbeil
Perth, N. B....	Montreal.....	D. D. Trotter
" Ont....	do	F. A. Robertson
"	Nova Scotia ...	H. K. Stevens
"	Royal...	E. M. Doull
Petawawa Military Camp O	Montreal.....	J. F. Walsh
Peterboro', O..	Toronto.....	F. S. Potter
"	Montreal.....	C. S. Cummer, F. M. Warren, Asst.
"	Commerce	J. Keyes
"	Dominion	T. T Rodger
"	Royal.....	H. C. Sootheran
"	Nova Scotia....	H. G. Fitzgerald
Petitcodi'c, NB	do	L. R. Crammond
P'titR'ch'r, NB	Provincial.....	Sub. to Bathurst
Petrolia, Ont	Toronto.....	A. C. Lord
"	Nova Scotia....	M. G. Bruce
Piapot, Sask.	Imperial.....	R. G. Hicks
Pickering, Ont	Commerce.....	N. R. Shortreed
Picton, Ont...	Montreal.....	J. de B. Arnaud
"	Commerce.....	O. A. Sharpe
"	Nova Scotia	E. L. Bronskill
Pictou, N. S..	do	J. F. Palfrey
" ..	Royal.....	R. G. Hughes
Pierreville, Q.	Provincial....	J. R. Pilon
Pierson, Man..	Royal.....	S. G. Kennedy
Pilot Mound, M	Toronto.....	M. C. Manhard
Pincher Cr., Al	Royal.....	A. E. Ryan
Pine Falls, M.	do	E. Dixon
Pioneer Mine, B.C.	Toronto.....	E. P. Rush
Placentia, Nfld	Royal.....	M. F. Channing
Plaisance, Que	Provincial.....	Sub to Papineauville
Plantagenet, O	Royal	J. A. E. Besner
PlasterR'k, NB	do	O. V. Stevenson
Plattsville, O..	Commerce.....	R. R. A. Hunter
Plenty, Sask..	Royal.....	N. Calvert
Plessisville, Q.	Canadienne.....	Geo. Dupuis
P'nteàCalumet	Provincial.....	Sub to Ste. Eustache
Pointe aux Roches, Ont	do	Sub. to Belle Riviere, [Ont.
Pointe Aux Trembles, Q	Canadienne.....	G. R. Babineau

PLACES	NAMES OF BANKS	MANAGER OR AGENT
PointeClaire,Q	Canadienne.....	J. E. Grothe
P'te Fortune,Q	do	Sub to Rigaud
P'teGatineauQ	do	Sub to Hull
P'inte au Pic,Q	Provincial.....	Sub. to La Malbaie
"	Canadienne.....	Sub. to La Malbaie
Poltimore, Q.	Provincial	Sub. to Masson
Ponoka, Alta..	Commerce	J. C. Matheson
Ponteix, Sask.	Canadienne....	J. N. Lalande
Pont Masson	Provincial	Sub. to Valleyfield
Pont Rouge.Q	Canadienne....	Sub to Portneuf, Que.
P'tMaskinonge	do	Sub. to Louisville
Porcupine, O.	Dominion.....	F. A. Burt
Porc'pineSo.O	Toronto	W. S. McDowell
Pt. Alberni,BC	Commerce.....	N. S. King
"	Royal.....	G. W. Bett
"	Montreal.....	A. H. Wylie
Port Alfred, Q	Canadienne	Sub to Bagotville, Que.
Port Alice,B.C	Nova Scotia	W. Barclay
Port Arthur, O	Montreal.....	J. H. Chaseley
" ..	Commerce.....	F. A. Matheson
" ..	Imperial.....	J. W. Willis
" ..	Nova Scotia	W. C. Sinclair
" ..	Royal	N. H. McLennan
P. la Prairie,M	Imperial	W. P. Graham
" "	Nova Scotia	W. P. Osborne
" "	Montreal	F. A. Pain
" "	Commerce.....	W. H. R. Savage
Port Burwell O	do	Sub to Straffordville
Port Carling O	Nova Scotia....	E.G. Rankin
Pt. Colborne, O	Imperial	W. R. Rodger
"	Commerce.....	W. H. Paget
Port Credit, O	do	A. G. McDermott
"	Royal	I. N. Tompkins
Pt. DalhousieO	Commerce.....	C. W. Steinhagen
Port Daniel, Q.	Nova Scotia....	I. Y. Murphy
Port Dover, O.	Royal	T. McMillan
Port Elgin,N B	Nova Scotia.....	J. R. Hughes
Port Elgin, O.	Commerce.....	G. N. M. Dinwoodie
P. Hawk'b'yNS	Royal	G.K. Hammett
PortHood,N.S	do	G. Johnston
Port Hope, O.	do	C. P. Freeman
"	Toronto	E. G. Britton
Portland, Ont.	Royal	T. E. Waddell
P'rtMoody,BC	do	G. L. Harrison
Port McNicoll	Commerce.....	Sub. to Midland
Portneuf, Que.	Canadienne.....	J. G. Chamberland
Portneuf Sta. Que..	do	Sub to Portneuf
Port Perry, O.	Commerce.....	E. Hayes
Port Rowan,O.	do	G. D. Durward
Port Stanley O	do	G. Dawson
Po'ceCoupeBC	do Sub. B..	H. J. Harrison
Powassan O.	Nova Scotia.....	W. T. Hamilton
P'well Riv'rBC	Commerce	J. K. Simpson
" "	Montreal.....	A. W. Jack
Preeceville, S.	Toronto.....	M. E. Kerr
Premier B.C.	Montreal.....	Sub. to Stewart
Prescott, Ont.	do	G. M. Lyons
"	Royal	D. C. Davidson
Preston, Ont..	Montreal.	R. C. McIntyre
" ..	Toronto.....	J. L. Thompson
" ..	Imperial.....	R.E.Y.Baldwin (Act'g)
Price, Que....	Canadienne.....	Sub to Mont Joli
Prince Albert.	Imperial.....	J. Ballantyne
"[Sask	Nova Scotia ...	J. H. Quinlan
"	Commerce	C. S. Smith
"	Royal	C. H. McIntosh
"	Montreal.....	J. MacArthur
PrinceGeorge,	Royal	F. C. Smith
" [B.C.	Montreal	A. T. Cross
Prin.Rup't,BC	Commerce	R. G. Hopkins
"	Montreal.....	G. R. S. Blackaby
"	Royal	A. Flaten
Princeton, B.C	Commerce	G. M. M. Harman
Ont	do	Sub to Paris
Princeville, Q.	Canadienne.....	Sub to Victoriaville
Provost, Alta.	Commerce.....	W. H. Acton
Pugwash, N.S.	Nova Scotia ...	W. C Hawker
Punnichy, Sas	Montreal	V. T. Olsen
Q'AppelleSas	Royal	C. H. Duncan

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Quebec, Que..		
"	CANADIENNE.....	
"	" 168 Troisieme Ave.....	J. E. Rivard
"	" 5 rue St. Jean.	L. Desmeules
"	" 200 rue St. Jean	A. Matte
"	" 382 rue St. Jean	J. A. Bourget
"	" 231 rue St. Joseph...	L. A. Desrosiers
"	" 768 St. Valier	J. E. Pouliot
"	" 31 Chemin Ste. Foye..	G. Reinhardt
"	" 135-10th St.	Sub to 168 3rd Ave.
"	" 144 Grande-Allée.....	D. Bruneau
"	" 86 Ave des Erables..	L. Riberdy
"	" 321 rue St. Paul	J. E. Tremblay
"	" 71 rue St. Pierre...	J. Pratte
"	" 1165, St. Valier	J. G. D. Guay
"	COMMERCE.....	C. J. Moreau
	" Upper Town.	P. R. Hamel
"	MONTREAL.....	H. D. Suckling
		A. D. McQueen, Asst.
		J.C.D.Rochette, Asst.
"	" Chateau Frontenac	T. A. S. DeWolf
"	" St. John's Gate	J. N. Rousseau
"	" St. Roch.....	J. A. Boisjoli
"	" St. Sauveur	J. O. Fontaine
"	" Upper Town.	J. P. Moynaugh
"	NOVA SCOTIA.....	C. A. Kelly
"	ROYAL St. James & St. Peter	H. L. Austin
"	" Limoilou....	J. L M. Furois
"	" St. John St..	P. E. de Laplante
"	" St. Roch.....	A. U. Matte
"	" St. Sauveur..	J. Lavallee
"	" Upper Town.	W.H.F.G. Warmington
"	PROVINCIAL	
"	" Limoilou....	J. A. Deroschers
"	" 56 St. Pierre.	J. L. Boulanger
"	" St. Sauveur..	J. Gauvreau
"	" 2 Rue la Fabrique	A. Tremblay
"	CAISSE D'ECONOMIE N.-D. DE QUEBEC "SAVINGS BANK"	
"	" 21 rue St-Jean	E.-Morency
"	" 479 rue St-Jean	J. H. Côté
"	" 67 Chemin Ste-Foy	Emile Giguère
"	" 903 Chemin Ste-Foy	R.-H. Rondeau
"	" 53 rue St-Pierre.....	J. L. Fortin
"	" rue Ste-Julie.	E. Wagner
"	" 100 rue St-Joseph.....	J.-A. Lizotte
"	" 319 rue St. Joseph	J.-E. Petitclerc
"	" 794 rue St-Vallier	J.-Ed. Robitaille
"	" 138 Marie de l'Incarnation	R. Gingras
"	" 127 4éme Ave	J. A. Forgues
"	" 479 1ère Ave.	Gérard Grondin
Quesnel, B.C..	Royal	R. Commons
Quyon, Que...	Montreal	G. H. Dowe
Racine, Q.....	Canadienne.....	Sub to Valcour
Radisson, Sask	Commerce	W. Cottingham
Radville, Sask.	do	L. V. Ray
RainyRiver,O.	do	F. Galliker
Rapid City, M	Royal.	C. A. Roberts

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Rawdon, Que..	Royal	J. A. Cantin
"	Canadienne....	L. P. St. Pierre
Raymond, Alta	Montreal	R. Wells
Red Deer, Alta	do	J. Cuthbertson
"	Commerce	C. W. E. Thompson
"	Imperial.....	P. C. F. Routledge
"	Royal	S. F. D. Roe
Red Lake, Ont	Imperial.....	H. B. Henderson
Redvers, Sask.	Commerce.....	H. Oag
Regina, Sask..		
"	BANK OF CANADA	G. A. Ivey
"	MONTREAL	M. Hunter
"	" Victoria Ave. & Albert St...	J. M. Jackson, Asst. G. R. Holland
"	IMPERIAL.....	F. W. Scrimes
"	COMMERCE.....	W. Lennie
"	DOMINION.....	W. A. Radcliff
"	NOVA SCOTIA	J. E. Edgington
"	ROYAL.....	J. L. Vickerson
"	TORONTO.....	G. A. Hetherington
Renfrew, O...	Montreal.....	W. J. Smithers
" ...	Nova Scotia	A. T. F. Cobb
" ...	Royal.....	N.E. Zimmerman
Repentigny, Q	Provincial.....	Sub to L'Epiphanie
Reston, Man .	Montreal.....	F. W. Davis
Revelstoke BC	Imperial.....	W. K. Wickens
"	Commerce	J. M. Kent
Rexton, N.B..	Royal.....	Sub to Richibucto
Riceville, Ont.	Nova Scotia	Sub. to St. Isidore de Prescott
Richard, Sask.	Commerce	A D. Cryderman
Richards L'g O.	Imperial.....	J. T. Bews
Richelieu, Q..	Provincial.....	Sub. to Montreal
"	Canadienne	Sub. to Marieville
Richibucto N B	Royal.....	H. F. Henderson
Richmond, Q.	Commerce.....	K. G. Nourse
"	Montreal.....	H. N. Becker
" O.	Nova Scotia	C. B. Lewis
Richmond Hill	Commerce.....	F. Hoover
Ridgetown, O.	Royal	C. R. Davis
Ridgeway, Ont	Imperial	C. A. Hamilton
Rigaud, Que..	Canadienne.....	F. A. Mineau
Rimbey, Alta.	Montreal.....	R. G. Coupland
Rimouski, Q..	Canadienne.....	J. E. Poitras
" ..	Provincial.....	J. H. Michaud
Ripley, Ont...	Royal	J. Willocks
Ripon, Que...	Provincial.....	Sub. St. André Avellin
R Hebert, N.S.	Nova Scotia	A. S. MacKenzie
Riverhurst, S.	Commerce	A. P. Morris
River John, NS	Nova Scotia	F. T. McLellan
Riverport, N.S	Montreal	C. A. Snell
Riverton, Man.	Imperial.....	R. L. Wasson
Riviere au Renard, Q..	Canadienne....	Sub. to Gaspé
Riv. Beaudette Que.	Provincial.....	Sub. to Coteau Station
Riviere-Blnche Que.	Canadienne.....	Sub to Matane
RivièreBleue Q	Provincial.....	Sub. to St. Pascal
Riv. du Loup, Q	Montreal	J. V. Raboin
"	Canadienne....	J. N. Dubé
"	Provincial.....	J. A. Labrecque
" Stn, Q	do	J. N. Poulin
"	Canadienne	A. Coulombe
Rivière Ouelle, Que.	do	Sub. to Ste. Anne de la Pocatière
Riv. Portneuf (Saguenay) Q	Provincial.....	Sub to La Malbaie
Roberts'ville Q	Canadienne...	Sub. to Thetford Mines
Roberval, Que.	do	J. A. Cloutier
"	Montreal.....	J. W. Montambault
Roblin, Man..	Royal	J. W. Fowlie
Rockglen, Sas.	Imperial	L. J. Bergman
Rocky Moun'n House, Alta.	do	S. G. Hooker
Rock Island, Q.	Commerce.....	C. B. Narraway
"	Royal	G. Petrie

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Rockland, O..	Nova Scotia	F. A. Duhamel
" ..	Provincial.....	J. A. Laniel
Rockwood, Ont	Royal	Sub to Guelph
Rockyford, A.	Commerce.....	T. L. Halpin
Rodney, Ont..	Royal.....	G. S. Robinson
Rogersv'le, NB	Provincial.....	P. P. Leblanc
Roland, M....	Royal	G. A. Brown
Roseneath, O.	do	Sub. to Hastings
Rosetown, Sas.	do	W. J. Garland
" "	Toronto.....	H. W. Thompson
Rose Valley, S	Montreal	J. L. Dick
Rossburn, M..	Toronto	C. R. Dawson
Rossland, B.C.	Montreal	W. A. Hutchings
Rosthern, Sask	Imperial.....	L. F. Flury
Rougemont, Q.	Canadienne	Sub. to Marieville
Rouleau, Sask.	Commerce	A. D. Gillan
Rouyn, Que..	Canadienne.....	A. Gaudreau
"	Commerce.....	R. A. Gagnon
"	Dominion.....	I. D. Simmons
Roxton Falls, Q	Canadienne	J. St. Jacques
Roxton Pond Q	do ..	Sub. to Granby
Russell, Man..	Royal	E. E. Thompson
Ont..	Nova Scotia	C. H. Stewart
Sackville, N.B.	Royal.....	V. B. Hardwick
"	Nova Scotia....	A. T. Bell
Salisbury N.B	Commerce.....	Sub to Moncton
S'mon Arm, BC	do	F. N. Gisborne
Saltcoats, Sask	Montreal.....	R. J. Cock
Sandwich, Ont	Imperial.....	E. B. Reynolds
Sangudo, Alta.	do	C. T. Walker
Sarnia, Ont..	Commerce.....	L. R. Blackwood
" ...	Royal	H. T. Ross, Jr.
" ...	Montreal	W. D. MacMillan
" ...	Nova Scotia	W. C. McKinnon
" ...	Toronto	J. W. Simpson
" ...	Dominion	D. S. Hunter
Sarsfield, Ont.	Provincial.....	Sub. to Rockland
Saskatoon Sask	Commerce.....	J. W. McMartin T. O. Sewell, Asst.
"	Montreal	W. A. Shields
"	Nova Scotia....	W. H. Byers
"	do West Side..	R. G. Doig
"	Dominion.....	L. C. Brown
"	Imperial.....	J. W. McDiarmid
"	Royal	W. Dunn
Sault-aux-Recollets, Q.	Provincial.....	P. Reed
"	Canadienne	L. Dubois
S. Ste. Marie, O	Commerce.....	J. C. Scott
"	do West End	N.G. Ingram
"	Imperial.....	J. D. Patterson
"	do Gore&Qu'en	R. B. Wansbrough
"	do James St..	Sub to Gore & Queen
"	Royal, Q. & Brock	C. B. Young
"	do Queen& Bru'e	R. J. Leach
"	do Steelton B'ch	W. J. Kelley
"	Montreal.....	J. M. Sanders
"	Ont. Sav. Office.	R. M. McMeekin
Sawyerville, Q	Montreal.....	F. M. Stevens
Sayabec, Que.	Provincial.....	Chs. Lepage
Schomberg, O	Imperial.....	E. Smith
Schreiber, Ont	Montreal.....	E. D. McPhail
Schumacher, O	Commerce.....	C. S. Butler
Scotland, Ont.	Royal	Sub. to Burford
Scotstown, Q.	Commerce	H. A. Scarth
Scott, Que....	Canadienne	Sub. to Ste. Marie, Bce.
Seaforth, Ont	Commerce.....	G. C. Brightrall
"	Dominion.....	E. C. Boswell
"	Ont. Sav. Office	J. M. McMillan
Sebringville, O	Commerce.....	Sub to Stratford
Sedgewick, Alb	Montreal.....	C. R. Smith
Seeley's Bay, O	Toronto.....	Sub. to Lyndhurst
Selkirk, Man .	Dominion	R A. Glendinning
"	Montreal.....	J. L. King
" Ont..	Commerce.....	P. S. Croft

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Semans, Sask.	Montreal	C. L. MacGregor
Senneterre, Q.	Canadienne	R. Champagne
Sept-Iles, Q.	do	Sub to Baie Comeau
Sexsmith, Alta	Royal	S. W. Smith
Shakespeare O	Commerce	Sub to Stratford
Shaunavon Sas	Royal	R. J. Cuthbertson
"	Commerce	T. Stothers
Shawbridge, Q	Provincial	Sub. to St. Jérome
Shaw'n Falls, Q	do	P Gagné
"	Royal	J. A. A. Morel
"	Canadienne	A. Marcotte
"	do St. Marc	J. A. E. Préfontaine
"	Commerce	J. Lemay
Shawville, Que	Montreal	G. A. McDougall
"	Nova Scotia	A. W. Pequegnat
Shedden O.	Commerce	J. R. Stevenson
Shediac, N.B.	Montreal	C. S. Grenache
Sheenb'rgh, Q	Provincial	Sub. to Pembroke
Sheet Harb. NS	Nova Scotia	E. H. Acteson
Shellbrook, Sask.	do	J. R. Stewart
Shelburne, Ont	Royal	B. M. Butchart
"	Toronto	H. A. Livingstone
" NS	Commerce	W. Anderson
Shelter Bay, Q	Canadienne	Sub to Baie Comeau
Sherbrooke, N.S.	Royal	T. R. Hanington
Sherbrooke, Q.	Commerce	C. E. Soles
"	do Uppertown	G. A. Sirois
"	do Wellington St	G. S. Bedard
"	Canadienne	J. E. Brodeur
"	do Est	J. A. Letourneau
"	do Ouest	A. Bergeron
"	Provincial	A. J. Fortier
"	Royal	
"	87 Wellington	H. L. Gagnon
"	do Up. Town Br.	N. L. Amirault
"	Montreal	R. L. Curphey
"	do Belvidere & King Sts.	L. A. Laberge
Sherridon, M.	Commerce	L. W. H. Pollock
Sherrington Q.	Canadienne	Sub. to St. Remi
Shoal Lake, M	Royal	R. Halliday
Shubenac'e NS	do	G. D. MacMichael
Sillery, Q.	Canadienne	Sub. to 86 Ave, des Erables, Que.
Simcoe, Ont.	Commerce	R. C. Brown
"	Montreal	I. Kersell
"	Royal	G. R. Martin
Sioux L'kout, O	Imperial	A. Freeson
Siscoe. Que.	Commerce	J. H. Lemoyne
Smiley, Sask	Toronto	J. B. Simpson
Smithers, B.C.	Royal	F. W. Dobson
Smiths Falls, O	Montreal	L. R. Coles
" Ont.	Royal	H. W. W. Allan
"	Nova Scotia	C. B. Houston
"	Commerce	A. J. Whalen
Smithville, Ont	Royal	C. F. Bartle
Smoky Lake, A	Commerce	G. A. Sutherland
Smooth Rock Falls, Ont.	Royal	H. J. Lalande
Sombra, Ont.	Commerce	J. D. Flann
Somerset, Man	Royal	J. E. Bessette
Sorel, Que.	Provincial	A. St. Louis
"	Montreal	J. A. Beaulieu
"	Canadienne	H.P. Cartier
Souris, Man.	Royal	W. R. Bell
"	Montreal	J. Clarke
" P.E.I.	Commerce	M. C. West
South'mpton O	do	G. L. Hazell
S'th Durham Q	Canadienne	S. Beauvilliers
South Edmonton, Alta.	Commerce	A. H. Templeton
South Edmonton	Royal	F. N. Lett
Southey, Sask.	do	Sub to Cupar
S'th Mo'ntain O	Nova Scotia	H. W. Campbell
S. Porcupine, O	Toronto	W. S. McDowell
"	Imperial	F. E. Cooper
South River, O	Royal	Sub. to Sundridge

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Spencerville, O	Royal	C. G. Simon
Spirit River, A.	do	N. J. Morris
Spiritwood, Sk	Nova Scotia	B. A. Evans, (Actg.)
Springfield O.	Royal	Sub to Aylmer, Ont.
Springhill, NS.	Commerce	W. M. Mellish
"	Royal	I. N. McLean
Springwater, S	Imperial	A. J. Phillips
Sprucedale, O.	Royal	Sub to Burk's Falls
Stamford, Ont.	Imperial	C. W. Grime
Standard, Alta	Royal	R. C. Hugh
Stanley, N.B.	Commerce	A. G. Harrington
Star City, Sask.	Nova Scotia	J. N. Adams
Stavely, Alta.	Commerce	A. W. Gill
Stayner Ont.	Toronto	L. A. Gould
St. Adèle, Que	Canadienne	Sub. to St. Jerome
St. Adolphe Q	Provincial	Sub. to Disraéli Q.
St. Agapit, Que	do	Sub. to N. Dame de Charny
Ste. Agathe de Lotbinière Q	do	Sub. to St. Sylvestre
Ste. Agathe des Monts, Que.	do	J. A. Bacon
"	Montreal	M. I. Walsh
St. Aimé, Que.	Canadienne	R. Couillard
St. Alban, Que	do	Sub. to St. Casimir
St. Alexandre d'Iberville, Q	Canadienne	Sub. to St. Jean
St Alexandre de K'mouraska Que.	do	Sub Rivière du Loup
"	Provincial	Sub. to Rivière du Loup
St. Alexis de Montcalm, Q	Canadienne	Sub. to St. Jacques
St. Alexis des Monts, Que.	do	Sub. to Louiseville
St. Ambroise de Kildare, Q	do	Sub. to Joliette
St. Ambroise de Kildare, Q	Provincial	Sub. to Joliette Q.
St. Amour, O.	Canadienne	Sub. to Fournier
St. Anaclet, Q	do	Sub. to Rimouski
St Andrew's N B	Nova Scotia	A. Smith
" E. Que.	do	J. O. Bridge
St. André de Kam'rska, Q	Provincial	Sub. to St. Pascal
"	Canadienne	Sub. to Rivière du Loup
St. Andre Avel.	Provincial	J. L. Valois
Ste. Angèle de Laval, Que.	do	Sub. to Trois Rivières
Ste. Angèle de Mérici, Que.	Canadienne	Sub. to Mont Joli
St. Angele de Monnoir, Q.	do	Sub. to Marieville
St. Anges de Beauce, Que	Provincial	Sub. to St. Malachie
St. Anicet, Q.	Canadienne	Sub. to Valleyfield
St. Anne, Chicoutimi, Que	do	Sub to Chicoutimi
Ste. Anne-de-Beaupre, Q.	do	T. Lavergne
St. Anne de Bellevue, Q.	Montreal	J. D. R. Morissette
Ste. Anne de la Pérade, Q.	Canadienne	J. R. Blais
Ste. Anne de la Pocatière, Q	Canadienne	J. E. Martel
Ste. Anne de Prescott, O.	do	Sub. to Rigaud, Que.
Ste. Anne des Monts, Que	do	Sub to Matane

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Ste. Anne des Plaines, Que	Provincial	Sub to Laurentide
St. Anselme, Q	do	L. Guertin
"	Canadienne ...	B. Noel
St. Antoine de Tilly, Que.	Provincial	Sub. to Ste. Croix
St Antonin de Temisc'ata, Q	do ..	Sub. to Riv. du Loup Sta.
S. Apollinaire Q	Canadienne	Sub. to Deschaillon
"	Provincial	Sub. to Ste. Croix
St. Arsène, Q.	Canadienne ..	Sub to Riv. du Loup
St. Aubert....	Provincial.....	Sub. to St. Jean, Port Joli
St. Augustin, Portneuf, Q.	Canadienne	Sub. to 1165 St. Valier Quebec
St. Augustin, Two Mo'nt's, Q	Provincial	Sub. to St. Eustache
St. Barbe, Que	do	Sub. to Valleyfield
St. Barnabe, Nord, Que..	do .	Sub. to Yamachiche
St B'rthelemi Q	do .	H. Houle
St. Basile, Que.	Canadienne	Sub. to Portneuf
St. Basile le Grand, Que.	Provincial.....	Sub. to Montreal
Ste. Beatrice, Q	Canadienne ...	Sub. to Joliette
St. Benoit, (Beauce Que)	do	Sub. to St. Georges de Beauce
St. Benoit, Deux-Mon'sQ	do	Sub. to St. Scholastique
St. Bernard, Dorchester, Q	Provincial....	Sub. to St. Sylvestre
"	Canadienne ...	Sub. to Ste. Marie de Beauce
St. Bernardin deRouthier, O	Provincial.....	Sub. to Alfred
St. Boniface, Q	do	Sub. to Shawinigan Fls
St. Boniface, M	Canadienne ...	J. H. N. Leveille
"	Royal	W. English
"	" U St'ck Yards	M. P. Johnson
"	Dom. U. Stc'k Yds	R. G. Pinkerton
"	Tor.. U. St'k Yds.	G. R. Tucker
St. Boniface de Sha'inigan, Q	Canadienne.....	Sub. to Shawinigan
St. Bon'v'nt'e Q	Provincial.....	Sub. to St. Guillaume
St. Bruno, Que	Canadienne	Sub. to St. Lambert
St. Bruno de Kamou'ska, Q	Provincial.....	Sub. to St. Pascal
St. Calixte, de Kilkenny, Q.	do ..	Sub to Laurentide
St. Camille, Q.	Canadienne	J. A. Lavallée
St. Camille de Wolfe .. Que	Provincial.....	Sub. to Danville
St. Casimir, Q	Canadienne ...	J.-E. Dufour
Ste. C'th'rine Q	do	Sub. to Loretteville
St. C'th'rines, O	Imperial..... ..	E J. Baker
"	do East End....	F. B. Thomson
"	do Market	A. F. Robertson
"	Commerce.....	O K. Lawson
"	do	
	Page & Qu'st'n	J. J. Hoffman
"	Toronto	E. J. H. Vanston
"	Dominion	S T. Organ
"	Royal	A. G. Mackenzie
"	Nova Scotia ...	V. D. Macleod
"	Montreal	H. P. McCabe
"	Ont. Sav. Office	E. V. Mellish
Ste. Cécile de Whitton, Q.	Provincial.....	Sub. to Lac Mégantic
St. Celestin. Q	do .	Sub. to Nicolet
Ste. Cèsaire, Q	Montreal	G. E. R. Blais
St. Charles, Bellechasse, Q.	Canadienne ...	L. B. Fournier
. Charles de Caplan, Q..	do	Sub. to Paspebiac
St. Charles de Mandeville, Q	do	Sub. to St. Gab. de Br'n
St. Charles Sur Richelieu, Q.	do	Sub. to Beloeil
St. Chrysost'e Q	Commerce	O. H. Brouillette
Ste. Claire, Q.	Canadienne	Sub to St. Anselme

PLACES	NAMES OF BANKS	MANAGER OR AGENT
St. Clements, O	Commerce.....	A. J. Weinert
St. Clet, Que..	Provincial.....	J. A. Rousseau
St. Clotilde de H...Q.	do	Sub. to Victoriaville
St. Côme, Jol., Q.	Canadienne	Sub. to Joliette
St. Côme, Beauce, Que.	do	Sub. to St. Georges de Beauce
St. Constant, Q	do	Sub. to Laprairie
Ste. Croix, Q..	Provincial.....	J. D. Corriveau
St. Cuthbert, Q	Canadienne	Sub. to Berthierville
St. Cyprien de Temiscouta, Q	Provincial....	Sub. Riv. du Loup Sta.
St. Cyrille de L'Islet, Que.	Canadienne	Sub. to L'Islet
St. Cyrille de Wendover, Q	Provincial.....	Sub. to Drummondville
St. Damase, Q.	Canadienne	Sub. to St. Hyacinthe
St. Damien, Berthier, Q.	do	Sub. to St. Gab. de Bran.
St. Damien, Bellechasse, Q	do	Sub. to St. Anselme
St. David, Levis, Que.	do	Sub. to St. Romuald
St. David, Yamaska, Q.	Provincial.....	Sub. to St. Guillaume
St. Davids, O.	Imperial.....	A. T. Minnis
St. Denis Kamouraska Que	Provincial.....	Sub. to St. Pascal
St. Denis sur Richelieu, (Riv. Rich.) Q	do	S. Sylvestre
St. Didace (Mask'nge) Q	do	Sub to St. Gabriel de Brandon
St. Dominique de Bagot, Q.	Canadienne	Sub. to St. Hyacinthe
St. Donat, Que.	Provincial.....	Sub to St Agathe des Mnts
Ste. Dorothee, Que.	do	Sub to Cartierville
"	Canadienne ...	Sub. to St. Martin
St. Edouard Lotbinière, Q	do	Sub. to Deschaillons
"	Provincial.....	Sub. to St. Flavien
St. Edouard de Napierv'le, Q	Canadienne ..	Sub. to St. Remi
Ste. Edwidge Q	do	Sub. to Coaticook
St Eleuthère, Q	do	Sub. to Rivière du Loup
St. Elizabeth Q	do	Sub to Joliette
Ste. Emelie de l'Energie, Q.	Canadienne	Sub. to St. Felix de Valois
Ste. Emelie Lotbiniere, Q.	do ...	Sub. to Deschaillons
St. Emile de.. Suffolk, Que.	Provincial.....	Sub. St. André Avellin
St. Epiphane, Q	Canadienne ...	Sub. to Riv. du Loup
St. Ephrem de Tring, Que.	do	Sub. to St. Evariste Stn.
St. Esprit, Q..	Provincial	Sub. to Laurentides
"	Canadienne	Sub. to St. Jacq. l'Ach
St. Etienne de Levis. .Q.	do ...	Sub. to St. Romuald
St. Eugene, O	Montreal.....	J. J. Pelletier
St. Eugene, Q.	Provincial.....	Sub to Montmagny
St. Eugène de Grantham, Q	Canadienne ...	Sub. to Drummondville
Ste. Eulalie Q.	do	Sub. to Victoriaville
St. Euphemie Q	Provincial.....	Sub. to Montmagny
St. Eustache, Q	do	J. A. Bruner
"	Canadienne	G. H. Durocher
St. Evariste S Q	do	A. Careau
St. Fabien, Q.	do	Sub. to Bic
Ste. Famille, I. O., Que..	do	Sub. to Que. 321 St. Paul St.
St. Faustin Sta	Provincial....	Ste. Agathe des Monts
St. Felicien, Q.	Canadienne ...	Sub to Roberval
St Felix de V's Q	do ...	F. Fontaine
"	Provincial.....	Sub. to Joliette
St. Ferdinand d'Halifax, Q	Commerce	J. E. Robson

PLACES	NAMES OF BANKS	MANAGER OR AGENT
St. Féréol, Q..	Canadienne	Sub. St. Anne de Be'pre
St. Fidéle, Q.	Provincial.....	Sub. to La Malbaie
St. Flavien, Q.	do	E. Masson
Ste. Flore, Que	Canadienne	Sub. to Grand Mère
Ste. Foy, Que.	do	Sub. to 86 Ave. des Erables, Que.
St. F'rtunat, Q	Provincial.....	Sub. to D'Israeli
St. François de Sales, Que..	do	Sub. to Terrebonne
St. Francois du Lac, Que ...	do ..	Sub. to Pierreville
St. Fr'nç'sX'v'r de Br'mt'n, Q	do ..	Sub to Windsor Mills
St. Franc. Mt. Q	Canadienne	Sub. to Montmagny
St. Gabriel, Q.	do	Sub. to Rimouski
StGab.de B'dQ	Provincial.....	R. Dubois
"	Canadienne	V. Breton
St. Gédéon, Q.	do	Sub to Jonquieres, Q
St. Genevieve de Batiscan, Q	do	Sub to Three Rivers
Ste. Genevieve de Pierrefonds, Q...	do	J. U. Blouin
St. George, O.	Montreal.....	Sub. to Brantford
St. George, N. B	Nova Scotia	T. H. Miller
St. GeorgeE., Q	Royal	J. E. Forget
St. George's, Nfld.....	Montreal.	J. F. W. Brittain
St. Georges de Beauce Q	Canadienne	A. R. Dallaire
"	Montreal.....	J. A. Lemieux
St. Georges de Windsor, Q.	Provincial.....	Sub to Asbestos
St. Germain, Q	do ..	Sub. to St. Pascal
Ste. Gertr'de, Q	do ..	Sub. to Gentilly
St. Germain de Grantham, Q.	Canadienne	Sub. to Drummondville
St. Gervais, Q.	do	Sub. to St. Charles Bel
St. Gilles, Q..	Provincial.....	Sub. to St. Sylvestre
St. Grégoire, Q	do ..	Sub. to Nicolet
St. Gregoire, Nicolet, Que	Canadienne	Sub. to Nicolet
St. Guillaume d'Upton...Q	Provincial.....	N. A. Normand
"	Canadienne	Sub. to St. Hyacinthe
Ste. Helene de Bagot, Que.	do ...	Sub. to St. Hyacinthe
Ste. Helene, Q.	Provincial.....	Sub. to St. Pascal
Ste Hénédine Q	do ..	Sub. to St. Anselme
"	Canadienne	Sub. to St. Anselme
St. Henri de Levis, Que..	Provincial.....	Sub. to St. Anselme
"	Canadienne	Sub to Lévis
St. Henri de Mascouche Q	Provincial	Sub. to Terrebonne
St. Hermas, Q.	Canadienne	Sub. to Ste. Scolastique
St. Hilaire, Rouville, Q.	do	Sub. to St. Belœil
St. Hilarion Charlevoix, Q	do	Sub. to Baie St. Paul
St. Hippolyte Q	do	Sub. to St. Jerome
St. Honoré Q	Provincial.....	Sub. to Riviere du Loup
St. Honoré de Shenley, Q.	Canadienne	Sub. to St. Evariste Sta.
St. Hubert, Q.	do	Sub. to St. Lambert
St. Hubert de Témisc'uata Q	Provincial.....	Sub. to Rivière du Loup
St. Hugues, Q	Canadienne	Sub to St. Hyacinthe
St. Hyacinthe,	Provincial	E. Leblanc
" [Q.	Canadienne	E. O. Desjardins
"	Montreal.....	J. J G. Richard
"	Royal.....	L. E. Vinet
"	Commerce	J. U. R. Bail
St. Ignace Loyola Que.	Canadienne	Sub. to Berthierville
St. Irénée, Q..	do	Sub. to La Malbaie
" Q..	Provincial.....	Sub. to La Malbaie

PLACES	NAMES OF BANKS	MANAGER OR AGENT
St. Isidore, Co Dorchester, Q	Canadienne	Sub to St. Anselme
St. Isidore de Laprairie, Q.	do	Sub. to St. Remi
St. Isidore de Prescott, Q.	Nova Scotia	A. Bourgon (Act'g)
St. Jacques N B		
St. Isidore de Dorchester Q	Provincial.....	Sub. to St. Anselme
St. Jacob's, O.	Nova Scotia....	R. T. Adam
St. Jacques N B		
St. Jacques de l'Achigan..Q	Canadienne	J. A. Coutu
St. Jacques le Mineur, Que	do	Sub. to St. Jean
St. James, Man	Nova Scotia	R. Skinner
St. Janvier, Q.	Canadienne	Sub. to Ste. Thérèse
St. Jean, Q..	*see* St. Johns	
St. Jean Chrystome, Que.	Provincial.....	Sub. Notre D. de Charny
St. Jean Baptiste, Man..	Canadienne	F.-X. Tisseur
St. Jean Bapt'e de Rouville, Q	do	Sub. to Belœil
St. Jean, I. O., Q	do	Sub. to Québec, 321 St. [Paul S.
St. Jean de Dieu, Que..	do	Sub. to Trois Pistoles
St. Jean de Matha, Que.	do	Sub. to St. Felix de Valois
St. Jean Port Joli .....Q.	Provincial.....	P. A. Fontaine
St. Jerome, Q.	"	G. D. Hebert
St. Jerome, Q.	Montreal.....	R. P. Gendreau
"	Canadienne	A. Boyer
St. Joachim, Q	do	Sub. to Ste. Anne de B're.
" Ont.	Provincial.....	Sub. to Belle Rivière Ont.
"		
Saint John, [N.B.	Bank of Canada	E. H. Cameron
"	Dominion	R. W. Thurston
"	Nova Scotia....	W. A. Clark H. G. Dustan, Asst
"	do Charlotte St	C. L. Bowlby
"	do Haymk't Sq	J. R. Curry
"	do Mill & Par'd'se	H. H. Burton
"	do North End.	John Kennedy
"	do W. St. John	G. B. Clarkson
"	Montreal.....	G. Lawson
"	do Haymk't Sq	R. R. W. Lilly
"	do Union St..	I. B. Allen
"	Royal 22-26 King	G. W. Bellevue
"	do North End	W. R. Brown
"	Commerce.....	C. J. Loughlin
"	Provincial	D. W. Harper
"	do North End	G. R. Harding
St. Johns, Q..	Canadienne....	E. Arbour
" ..	Commerce.....	J. I. McCabe
" ..	Royal	L. J. Robichaud
" ..	Montreal.....	C. J. O. Picard
St. John's, Nfld	Nova Scotia	K. S. Russell G. K. Laing, Asst
"	Montreal.....	C. D. Hart D. O. Atkinson, Asst.
"	Royal	J. Baxter
"	do West End Br.	H. B. Hadley
"	Commerce	R. B. MacKay
St. Joseph d' Alma, Que..	Montreal.....	R. Audet
St. J. Beauce Q	Canadienne	L. Doyon
St. Joseph de Grantham, Q	Provincial.....	A. Lauzier, pro
St. Jos. du Lac Q	do ..	Sub. to St. Eustache
St. Joseph, NB	do ..	Sub to Moncton
St. Joseph d' Orleans, O.	do ..	Sub. to Rockland
St. Joseph-Richelieu Q	Canadienne	E. Gauthier
St. Jovite, Que	Montreal.....	J. G. Mongeau
St. Jude, Q. .	Canadienne	Sub. to St. Hyacinthe
Ste. J'lie de Ver	Provincial.....	Sub. to Boucherville
St. Julien de Wolfstown Q	do	Sub. to Disraeli
Ste Julienne, Q	do	Sub. to Laurentides
Ste Julienne, Q	Canadienne	Sub. to St. Jacques l'Achigan

PLACES	NAMES OF BANKS	MANAGER OR AGENT
St. Justin, Q.	Canadienne ...	Sub. to Louiseville
Ste. Justine de Dorchester..	do	Sub to St. Camille de B
Ste. Justine de Newton, Q ..	do	Sub to Rigaud, Que.
St. Lambert de Levis, Que.	Provincial.....	Sub. Notre D. de Charny
St. Lambert, Q.	Toronto.....	B. C. Case
"	Canadienne	J. H. Brosseau
"	Montreal.....	C. B. Tyner
St. Laurent, Q.	Canadienne ...	A. J. Bélanger
"	Provincial.....	R. Lavoie
" I.O. Q	Canadienne	Sub. to 321 St. Paul St. Que.
St. Lazare, Bellech'sse, Q	do	Sub. to St. Charles de [Fell
St. Lazare de Vaudreuil, Q	Provincial.....	Sub. to St. Clet
St. Leonard d' Aston, Q.	do ..	Sub. to Drummondville
St. Leon de Maskinonge, Q	Canadienne	Sub. to Louiseville
St. Leon de Standon, Q.	do	Sub. to St. Anselme
St Léon le Grand Q	Provincial.....	Sub. to Val Brillant
St Leonard N B	do	L. R. Ruel, Actg
St. Liboire, Q.	Canadienne	Acton Vale
St. Liguori, Q.	do	Sub. to Joliette
St. Lin (des Laurentides) Q	Provincial.....	A Arguin
Ste. Louise, Q.	do	Sub. to St. Jean, Port Joli
St. Louis de Courville, Q.	Canadienne	Sub. to 321 rue St. Paul, Que.
St. Louis de Gonzague, Q	do	Sub to Valleyfield, Que.
St. Louis de Ha Ha Q .	do	Sub. to Riv. du Loup
St. Louis de Kent, N.B..	Provincial.....	Sub. to Rogersville
St. Ludger, Q.	Canadienne	Sub. to St. Evariste Sta.
St. Madeleine Q	Provincial	Sub. to St. Hyacinthe
"	Canadienne	Sub. to St. Hyacinthe
St. Magloire. Q	do	Sub. to Camille de B.
St. Malachie, Q.	Provincial.....	John G. Lafontaine
St. Malo d' Auckland, Q.	Canadienne	Sub. to Coaticook
St. Marc des Carrieres, Q.	do	Sub to St Casimir, Q.
St. Marc de Verchères, Q	do	Sub. to Beloeil
St. Marcel de Richelieu, Q	Provincial.....	Sub to St Guillaume
Ste Marguerite	Canadienne	Sub. to St. Anselme
" [Q.	Provincial.....	Sub. to St. Anselme
St. Marguerite du L'c Masson Q	do	Sub to St Agathe des Mnts
Ste. Marie de Blandford, Q	do	Sub. to Gentilly
Ste. Marie, Beauce, Q..	Canadienne	O. Maillet
Ste. Marthe, Q	Provincial.....	Sub. to St. Clet
St. Martin, Q.	Canadienne	F. Lavigueur
St. Martin, Beauce, Q .	do	Sub to St. Georges de Beauce
Ste. Martine, Q	do	J. P. Déjardins
St. Marys, Ont.	Montreal	C. S. Hall
"	Royal	H. A. Channell
"	Toronto	S. G. Page
"	Ont. Sav. Office..	J. G. Markle
St. Mathieu de Rimouski, Q	Canadienne	Sub. to Trois Pistoles
St. Maurice, Q.	do	Sub. to Trois Rivières Notre Dame
Ste. Melanie, Q	do	Sub. to Joliette
St. Michel, P.Q	do	Sub. to St. Charles, Bell
"	do	Sub. to St. Remi
St. Michel des Saints, Que..	do	Sub. to St. Gabriel de Brandon
St. Moise Sta. Q	do ...	Sub. to Mont Joli
"	Provincial	Sub. to Sayabec

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Ste. Monique, Nicolet, Q..	Canadienne	Sub to Nicolet
Ste. Monique Deux Montag, Que.	do	Sub. to Ste. Scolastique
St. Narcisse de Beaurivage, Q	Provincial.....	Sub. to St. Sylvestre
St. Narcisse, Q	Canadienne	Sub. to Three Rivers, Notre Dame
St. Nazaire, Q.	do	Sub. to St. Hyacinthe
St. Nérée, Que.	Provincial.....	Sub. to St. Raphaël
St. Nicolas, Levis, Que..	Canadienne	Sub. to St. Romuald
St. Norbert d'- Arthab'ka, Q	Provincial	Sub. to Victoriaville
"	Canadienne ...	Sub. to Victoriaville
St. Octave-de- Matane, Q..	do	Sub. to Mont Joli
St. Ours, Que.	do	O. Larouche
St. Pacôme, Q	do	J. C. Caduette
St. Pamphile, Que.	Canadienne	Sub. to L'Islet, Que.
St. Pascal, Q..	Provincial.....	L. P. Frève
" ..	Canadienne	J. C. Caouette
St. Patrice de Beaurivage, Q	Provincial.....	Sub. to St. Sylvestre
St Paul de A. Q.	Canadienne	Sub. to St. Pie de Bagot
St. Paul de la Croix, Q ...	Provincial.....	Sub. Riv. du Loup Sta.
St. Paul de Chester, Q.	do	Sub. to Victoriaville
St Paul de Joliette, Q..	Canadienne	Sub. to Joliette
St. Paul Alta..	Commerce.....	A. M. Watt
St. Paul de Montminy Q	Canadienne	Sub. to Montmagny
St. Paul du Nord, Q....	do	Sub. to La Malbaie
St. Paul l' Ermite, Q..	do	Sub. to L'Assomption
"	Royal.....	J. O. Cormier
St. Paulin, Q..	Canadienne	Sub. to Louiseville
Ste. P'rpét'e de Nicolet, Que	Provincial.....	Sub. to Drummondville
Ste. Perpetue Q	Canadienne	Sub to L'Islet, Que.
St. Peter's N.S.	Royal	A. D. Pynn
St. Philémon. Q	Canadienne	Sub. to St. Anselme
St. Philippe d Argenteuil, Q	Provincial.....	Sub. to Brownsburg
St. Philippe de Laprairie, Q	Canadienne	Sub. to Laprairie
St Philippe de Néri, Q	do	Sub. to St. Pacôme
St. Philippe de Neri, Kam. Q	Provincial.....	Sub. to St. Pascal
Ste. Philomène Que.	Canadienne	Sub. to Ste. Martine
St. Philoméne de F'rtierville Q	Provincial.....	Sub to Gentilly
St Pie de Bagot Que.	do	Sub. to St. Hyacinthe
"	Canadienne	J. F. Houle
St. Pierre de Broughton, Q	do	Sub. to Thetford Mines
St. Pierre, Man.	do	J. Langelier
St. Pierre les Becquets, Q	Provincial.....	Sub. to Gentilly
St. Pierre, Mont'agny, Q	Canadienne	Sub. to Montmagny
" "	Provincial.....	Sub. to Montmagny
St. Placide, Q.	do	Sub. to Ste. Scholastique
St. Polyca'e. Q	do	L. Calvé
St. Prime, Q	Canadienne	Sub. to Roberval
St. Prosper de Dorchester Q	do ...	Sub. to St. Georges de Beauce
St. Qu'ntin, NB	Provincial.....	N. Lizotte
St. Raphael, Q.	do ..	J. Barbeau
St. Raphael de Aston, Que.	do ..	Sub. to Victoriaville

PLACES	NAMES OF BANKS	MANAGER OR AGENT
St. Raymond Q	Canadienne	J. A. Lauzier
Ste. R'd'rdeH'll	See Hull	
St. Remi d'Amherst, Q	Provincial.....	Sub. to St. Andre Avellin
St. Rémi de Tingwick, Q	do	Sub. to Victoriaville
St. Remi, Q..	Canadienne	J. A. Desrochers
St. Robert, Q.	do	Sub. to Sorel
St. Roch de l'Achigan	Provincial	Sub. to l'Epiphanie
St. Roch. Aul. Q	Canadienne	Ste. Anne de la Pocat.
St Rchs'r R'ch Q	do	Sub. to St. Ours
St. Romuald, Q	do	J. A. P. Caron
Ste. Rosalie, Q.	do	Sub to St. Hyacinthe
Ste. Rose, Q..	Provincial.....	G. Cartier, Actg
"	Canadienne....	L. P. Bertrand
Ste. Rose du Lac, Man..	Royal..	D. Bourgeois
St. Sauveur, Q	Provincial	Jules Gauvreau
"	Montreal.....	J. O. Fontaine
St. Sauveur des Mont's, Q	Canadienne ...	Sub. to Jerome
Ste. Scholas'e Q	Provincial.....	R. Marcil
"	Canadienne	J. Castonguay
St. Sebastien, Q	do	Sub. to St. Evariste Sta.
St. Siméon, Charlev'ix, Q	do	Sub. to La Malbaie
St. Simon, Co. Bagot, Que.	do	Sub. to St. Hyacinthe
St. Simon, Rim'ski, Q..	do	Sub. to Trois Pistoles
Ste. Sophie de Lacorne, Q.	Provincial.....	Sub. to Laurentides
Ste. Sophie d'Halifax, Q	Canadienne	Sub. to Plessisville
Ste. Sophie de Levrard, Q	Provincial	Sub. to Gentilly
St. Stanislas, Champlain, Q	Canadienne ..	Sub to St. Tite, Que.
St. Stanislas de Kostka, Que.	do	Sub. to Valleyfield
St. Stephen, NB	Nova Scotia ...	T. W. Mitton
"	Montreal.....	F. J. Cosman
"	Royal	R. H. Frazee
St. Sulpice, Q..	Canadienne	Sub. to L'Assomption
St. Sylvestre, Q	Provincial.....	R. Allain
St. Té'lsph're Q	do	Sub. to St. Clet
Ste. Thecle, Q.	Canadienne	Sub. to St. Tite
St. Théodore de Chertsey Q	do	Sub. to Rawdon
Ste Thé'd'sie, Q	Provincial.....	Sub. to Verchères
Ste Thérèse, Q	Montreal.....	X. A. A. Leblanc
"	Canadienne	M. Bazinet
St. Thomas Ont	Montreal.....	E. Lee
" ...	do East End	H. R. Allan
" ...	Imperial, E. End	W. R. Cumming
" ...	do W. End	M. A. Richardson
" ...	Dominion	H. G. Henderson
" ...	Commerce.....	L. Foster
" ..	Royal	J. A. Elliott
St. Thomas de Joliette, Q..	Canadienne	Sub. to Joliette
"	Provincial.....	Sub. to Joliette
St. Thuribe, Q.	Canadienne	Sub. to St Casimir
St. Timothee, Q	Provincial	Sub. to Valleyfield
St. Tite, Q...	Canadienne	J. A. Laliberté
St. Tite des Caps, Que..	Canadienne	Sub. to St. Anne de Beaupré
St. Ubald, Que	do	Sub. to St. Casimir
St. Urbain, Châtea'g'y, Q	do	Sub. to Ste. Martine
St. Urbain, Q.	do . .	Sub. to Baie St. Paul
Ste. Ursule, Q	do	Sub. to Louiseville
St. Valentin, Q	do	Sub. to St. Jean
St. Valère, Q..	Provincial	Sub. to Victoriaville

PLACES	NAMES OF BANKS	MANAGER OR AGENT
St. Valérien, Shefford, Q.	Canadienne	Sub to Roxton Falls
St. Valier, Q..	Provincial.....	Sub to St. Raphael
St. Valier Sta. Q	do .	Sub. to St. Raphael
Ste. Victoire, Q	Canadienne	Sub. to Sorel
St. Victor de Beauce, Que	do ...	Sub. to St. Evariste St'n.
St. Vincent de Paul, Que..	do	J. Sauvé
St. Walburg, S.	Commerce. ...	M. D. Smith
St. Wenc'las, Q	Canadienne	Sub. to Victoriaville
Steinbach, Man	Royal	M. Kissuk
Stella, Ont....	do	Sub. to Bath
Stellarton, N.S.	Nova Scotia ..	H. B. MacKean
Stephenville Crossing, Nfld.	Montreal	Sub. to St. George's
Stephenville, Nfld.	Royal	J. F. Turner (Act'g)
Stettler, Alta.	Royal	A. E. Morrison
Stevensville, O	Commerce.....	R. W. A. Ferguson
Steveston, B.C.	Royal	W. A. Rennison
Stewart, B.C..	Montreal	H. E. W. Woodford
Stewiacke, N S	Royal	L. W. Dickie
Stirling. O..	Montreal.....	S. L. Lucas
Stittsville, Ont	Royal	J. W. Morrow
Stonewall, M..	Commerce.....	J. E. Hood
Stoney Creek O	Royal	W. E. Scott
Stony Plain, A	Commerce....	F. W. Yeats
Stouffville, O.	do	A. G. Thompson
"	Nova Scotia....	F. Marshall
Stoughton, Sas	Imperial.....	H. I. Shaw
Straffordville O	Commerce.....	J. Galbraith
Strasbourg, S..	Royal	Sub to Govan
Stratford, Ont.	Montreal	H. St. G. Lee
"	Commerce.....	H. S. Harrison
"	Royal	M. L. Roenigk
"	Toronto	F. A. Maples
"	Nova Scotia....	C. P. Furlong
Stratford Cen Q	Provincial.....	Sub. to Disraeli
Strathmore, Al	Royal	C.F. Nicholl
Strathroy, Ont	Commerce	A. W. Crawforth
"	Royal	R. A. Fowlie
Streetsville, O	Nova Scotia	F. M. Pidgeon
Sturgeon F'ls O	Royal	W. A. Gosselin
"	Canadienne ...	J. Audette
Sudbury, Ont	Imperial.....	W. G. Chambers
"	Montreal.....	J. S. Jones
"	Royal	C. R. Ross
"	Toronto	W. E. Van Norman
"	" North End	H. Nightingale
"	Nova Scotia	M. G. Trainor
"	Commerce.....	J. P. Taillon
"	Dominion	R. M. Bolton
"	Canadienne	G. Tittley
Sum'side PEI	Nova Scotia	W. M. Bruce
"	Royal	S. G. Merriam
"	Commerce.....	R. H. Leck
"	Provincial.....	J. W. Gaudet, pro
Sunderland, O.	Commerce.....	J. Smith
Sundridge, O..	Royal	G. A. Pinel
Sussex, N. B.	Nova Scotia....	J. J. Young
"	Royal	W. S. Hay
Sutherland Sas	do	Sub. to Nutana
Sutton West, O	Nova Scotia	F. M. Wilmot
Sutton, Q ...	Commerce	I. H. Bowden
Swan River, M	Toronto	F. F. Osborn
Swift Curr't, S	Nova Scotia ...	S. K. Crawford
"	Royal	R. M. Sutherland
"	Montreal.....	C. K. Bell
Sydenham, O.	Royal	Sub. to Odessa
Sydney, N.S..	do Charlotte & Dorchester	K. Mackenzie

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Sydney, N.S..	Royal	
" ..	George and Townsend	L. J. McCarthy
" .	Montreal.....	A. G. Guest
" .	Commerce	A. A. Love
" .	Nova Scotia....	W. G. Henderson
Sydney Mines.	Royal	J. S. Coffey
" [N.S.	Nova Scotia	W. A. McLaggan
Sydney, Whitney Pier, NS	Royal	C. J. Durling
SylvanLake, A.	Imperial.....	J. H. Clark
Taber, Alta...	Commerce.....	J. Black
Tadoussac Que	Canadienne	Sub to La Malbaie
Tamworth, O.	Commerce.....	F. W. Frost
Tara, Ont.....	Montreal	J. G. Davis
Taschereau Q	Canadienne	Sub to Rouyn, Q.
Tatamagouche N.S.	Nova Scotia	J. E. Langille
Tavistock, O..	Commerce.....	V E. Appel
Tecumseh, O..	Provincial.....	W. J. St. Pierre
Teeswater Ont	Montreal.....	H. D. Helstrop
Temisk'm'ngQ	do	J. M Shannette
Terrebonne, Q.	Provincial	R. Naud, pro
"	Canadienne	J. O Vachon
Thamesford, O	Royal	G. E. Hessenauer
Thamesville, O	Montreal.....	W. T. Wilkins
Thedford, O..	Commerce.....	W. A. Waddell
The Pas, Man	Royal	S. C. H. Pilling
"	Dominion.....	L. W. Saul
Thessalon, O	Imperial	W. McGuire
Thet'd Mines Q	Commerce	A. L. Dessert
"	Royal	W. A. Connery
" West	Commerce	U. A. Vaudry
"	Canadienne ...	P. E. Durocher
Thornbury, O	Toronto	W. S. Dick
Thorndale, O..	Montreal.....	Sub. to Market Sq. London, Ont.
Thornhill, O..	Commerce.....	W. L. Schafer
Thorold, O...	Imperial	H. M. Sampson
"	Royal	R. E. Culbert
"	Commerce.....	A. M. Inglis
Thorsby.... A	Montreal.....	E. O. Pedersen
Three Hills, A	Royal	D. Hutcheson
Three Rivers Q	*See* Trois Rivières	
Thurso, Que..	Provincial	L. L. Laroche
Tichborne, Ont	Montreal.....	Sub. to Yarker, Ont.
Tilbury, Ont.	Montreal.....	F. A. MacLean
"	Provincial.....	J. Corriveau
Tillsonburg, O	Royal	H. W. Riepert
" ...	Commerce	N. B. Weir
"	Montreal.....	H. I. G. Fraser
Timmins, Ont.	Imperial.....	H. C. Scarth
"	Nova Scotia	W. S. Jamieson
"	Commerce	A. H. Munroe
"	Montreal.....	T. W. Tod
"	Dominion	F. A. Burt
Tingwick, Que	Canadienne.....	Sub. to Warwick
Tisdale, Sask..	Nova Scotia	J. Bogle
" ..	Montreal.....	E. G. Elliott
Tofield, Alta..	Montreal.....	A. E. Allan
Toledo, Ont...	Royal	Sub. to Smith's Falls
Toronto, Ont..		
" BANK	OF CANADA..	K. Frederickson
" BAR	CLAYS ..... 60 King St. W.	J. Morgan
" COM	MERCE	S. H. Logan, President A E. Arscott, Gen. Mgr.
	Toronto Br....	C. Gordon, Mgr. A. D. Leitch, Asst N. J. McKinnon, Asst

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Toronto, Ont.	COMMERCE C't'd.	
	" Adelaide and Peter.....	J. Shaw
	" Adelaide and Yonge.....	J. K. Patterson
	" Ave. Rd. & Dup	W. J. Flannery
	" Ave. Rd. & Egl.	F. A. Rodgers
	" BaySt., T. Bdg	R. H. Short
	" Bay & Wellington	T. A. Pugsley
	" Birch Cliff..	E. J. Lennard
	" Blo'r & D'ff'rin	H. J. Fuke
	" Blo'r & Lip'in't	L. Ashforth
	" Bloor & Ossi'n	J. R. C. Moffatt
	" Blo'r & Ru'ny'e	G. M. Wedd
	" Bloor & Yonge	D. Clarkson
	" Chu. & Dund's	W. W. Greig
	" City Hall...	W. J. Noblett
	" Coll. & Clinton	L. J. Kift
	" Coll. & Dov.	J. G. Whyte
	" Danf. & Bro'w	S. G. Davis
	" Danf. & Cox'll.	R. J. Watson
	" Danforth & Woodbine	R. S. Williams
	" Dov. & Van H.	W. C. Jordon
	" Dun & Gl'dst'e	J. C. Smythe
	" Dundas & Quebec....	J. Haxton
	" Earlscourt..	A. R. Land
	" Gerr'd & Pape	C. Inglis
	" Jane & Annet	L. T. Edmunds
	" King & Dufferin....	W. J. Dillon
	" L'nd'w'e & Wal	W. F. Ronald
	" Market ...	R. B. Gibson, Mgr C. B. Short, Asst.
	" McCaul & Elm	T. E. Brett
	" Mt. Pleasant & Manor Rd	H. L Sadleir
	" Oakwood and Vaughan ...	J. L. Gamble
	" Parkdale	J. C. Hutchison
	" Parl. & Carlt'n	E. M. Paynter
	" Queen & Bath	F. S. Kent
	" Queen East.	J. K. MacKenzie
	" Queen & Sp'na	J. Pogue
	" Q'n & Un'v'rsy	T. B. Acheson
	" Ron, s'l's & W't	D. C. Greaves
	" St. Clair & Ar	A. J. Webster
	" St. Cl'r & Y'ge	H. C. Campbell
	" Spadina & Col	W. J. Bell
	" West Toronto	E. A. Holmes
	" Wychwood..	E. W. Fidler
	" Yonge & Brookdale...	W. W. Rideout
	" Yonge & Chs.	R. D. Kenley
	" Yonge & Coll.	R. C. Ames
	" Yonge & Gould	J. V. Gunn
	" Y'nge & Queen	H. B. Adams
	DOMINION	
	" King & Yonge	A. C. Ashforth T. F. R. Elliott J. D. N. Waugh E. S. Swallow
	" Avenue Road	P. J. Jones
	" Bay & St. Albans.	Wm. E. Lepper

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Toronto, Ont.	DOMINION C't'd.	
"	" Bloor & Bath.	F. R. Cochran
"	" Bloor&Dover.	W. S. Waugh
"	" Blo'r&Run'de	C. A. Thorpe
"	" City Hall	W. Walker
"	" Danf. & Logan	J. J. Irwin
"	" Davenport & Dovercourt	R. A. Jennings
"	" Davenport & Laughton...	A. M. Slatter
"	" Duff.&Lappin	D. W. Dean
"	" Dundas & McCaul	A. P. Duck
"	" Dundas & Runnymede	R. R. Rogers
"	" Dupont & Christie Sts.	R.W.M. Thomson
"	" Lawrence P k	D. A. Burns
"	" Leaside	Wm. Davidson
"	" Market.....	W. W. Duncan
"	" Mt. Pleas. Rd.	H. Eves
"	" Parkdale ...	L. G. Babcock
"	" Que'n & Aug'a	G. M. Chesney
"	" " Broadv'w	A. H. Black
"	" " & John	R. R. Buchanan
"	" " & Lee Av.	G. R Cook
"	" Queen&Oss'n	M. E. Roberts
"	" " Sherbo'ne	T. C. Glenn
"	" " Victoria	Murray Burger
"	" Queen's Quay	D. S. Bloxham
"	" Ron'svallesA	C. W. McMichael
"	" Rosedale	N. J. O'Flynn
"	" St.Clair&Duff	F. A. Boulden
"	" " Vaughan	C. A. R. Hunter
"	" Spad &Adela.	Jos. Johnson
"	" Spad. & Col. .	W. S. Pate
"	" West Toronto	F. E. Havill
"	" Yonge & Eglin.	W. B. Macdonald
"	" Yonge&Gerr'd	W. D. Kelly
"	" Yonge&Hydn	J. M R. Torrie
"	" " Marlboro'	E. E. Abbott
"	" " St. Clair	T. W. Joyce
"	" " Tedding'n	G. J Vicars
"	" York&A'laide	R. B. Hunter
"	IMPERIAL.....	A. R. Martin
"	" Main Office	J. S. Proctor, Asst.
"	" King & Bay	R. J. Redrupp, Asst.
"	" Ade. & Vict'a	C. G. Green
"	" Bath. & Dup't	M. J. Gould
"	" Bay &Temp..	E. J. Case
"	" Bayview-Leaside	G. Welford
"	" Bloor&Bath't	K. G. Might
"	" Bloor & Durie	J. S. Carter
"	" Bl'r&L'nsd'ne	R. R. Brown
"	" Ch. & Carlton	F. Turner
"	" Danf.&Carl'w	D. N. Wright
"	" Dund's&Blo'r	S. S. Jones
"	" D'das & Jarvis	A. T. Smith
"	" Dundas & University	J. W. Thomson
"	" Dundas & Vic	A. H. Weaver
"	" Eg. & Mt. Pleas	B. B. Vale
"	" King&Market	J. F. Mackay
"	" King & Sherb.	H. E. Bemrose
"	" K'g & Sp'dina.	G. R. Murton
"	" King & York.	E. H. Anderson
"	" Kingst'nR'd& Balsam....	J. B. Atkins
"	" Leaside.....	H. G. Waters
"	" Monarch P'rk & Danforth..	H. T. Beaty
"	" New Toronto.	P. E. Thomlinson
"	" Oak. & Rogers	T. M. Sutton
"	" Queen&Bath.	J. M. Houston
"	" Queen&C'rl'w	H. A. Cross
"	" Qu'n & King'n	H. S. Hadgraft

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Toronto, Ont..	IMPERIAL C't'd...	
"	" Qu'n&Ronces.	M. R. Hay
"	" R'mede & An.	J. Anderson
"	" Scarboro'...	W. H. Gibson-Smith (Actg)
"	" St.Clair&B'on	W. W. Field
"	" " & R'mede	W. J. Arnold
"	" Silverthorn & Rogers Road	W. M. Renwick
"	" Weles. & Sher.	H. G. Scott
"	" Well. & Yonge	E. N. Bate
"	" W. Toronto..	W. E. Cusler
"	" 1953 Yonge St	J. A. Groskurth
"	" 431 Yonge St.	G. S. Thompson
"	" Y'nge & Bloor	J. B. Priestman
"	" Y'nge & Que'n	P. B. Reeve
"	PROVINCIAL	
"	" 68 King W.	J. J. Olscamp
"	TORONTO.....	
"	" Main Branch.	R. H. Cardy
"	" Bloor & Bay..	J. H. Brown
"	" Bloor & Jane	C. P. Roper
"	" Bloor & Royal York Rd. (Kingsway).	J. Harding
"	" Church&Well	W. Miller
"	" Danf. & Dewhurst.....	M. D. Johnston
"	" Dund.&Keele	T. W. Harper
"	" Dund.& Oss'n	G. M. Kennedy
"	" Dundas St. &	
"	" Roncesv's Av	H. E. Burns
"	" Egl.&Ave. Rd.	A. B. Clarke
"	" Egl.&Bath'st.	W. B. Young
"	" Egl.&H'd'gtn	J. R. Clark
"	" Elm&Eliz.St.	H. J. Carmichael
"	" King & Bath	S. G. Leonard
"	" Mt. Pleasant & Belsize...	J. A. MacDonnell
"	" Queen&Kenil.	W. D. Cooper
"	" Queen&Log'n	L. S. Bair
"	" Queen & Parl.	H. R. Warren
"	" Queen & Spa's	J. Stewart
"	" St. Clair & Bathurst....	A. J. Lunn
"	" St. Clair Ave. & Christie..	C. D. Valpy
"	" Yonge St. 205	E. Brown
"	" Y'nge&Bedf'd	H. A. Daykin
"	" Y'nge&B'lsize	R. P. Wright
"	" Y'nge&StClair	R. C. Waram
"	ROYAL King & Y'nge	H. T. O'Neill, Mgr. J. R. Harris, Asst. A. B. White, Asst.
"	" Avenue Rd. & Davenport	J. S. Heron
"	" Bay&Temper.	R. H. Gale
"	" Bloor & Bath.	J. M. Graham
"	" Bloor & Dov..	A. P. Murphy
"	" Ch'rch & Wel.	F. J. Blanchfield
"	" Coll. & Bath.	A. L. Leslie
"	" Cox. & Gerr..	G. F. Johnston
"	" Dan. & Dawes	J. E. Bell
"	" Delor.&Yonge	R. E. Holmes
"	" Dundas & Chesnut Sts.	G. W. Roberts
"	" Harb. & Spad.	A. K. Zapfe
"	" Jones & Gerr.	J. R. Weekes
"	" K'le& St.Clair	L. H. Woolcott
"	" King&Church	J. C. Mayne
"	" King & Spad.	W G. Turnbull
"	" Leaside	D. H. Mills
"	" Pape&Danf'h.	A. A. Hutchison
"	" Q'n & Broad'w	J. F. Stewart
"	" St. Clair & Crang.....	F. W. Clark
"	" Sher.& Queen	R. M. Wilson
"	" Spa'na & Coll.	W. S. Fenwick
"	" Sunnyside.	W. N. McCartney
"	" W'db'e D'f'th	H. G. Simpson

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Toronto, Ont.	ROYAL *C'td.*	
"	" Yonge & Blo'r	R. A. East
"	" Yonge & Coll.	F. W. Smith
"	" Yonge & Richmond	R. G. Allen
"	" Yonge & Sherwood	W. R. Phillips
" MON	TREAL.....	H. F. Skey A. McTurk, Asst. C. T. Aulph, Asst.
"	" Bathurst & King Sts.	A. D. MacIntyre
"	" Bay Steet....	H. L. S. Cotter
"	" Bloor & Bay.	S. G. Hazell
"	" Bloor & Lansdowne	A. M. Doty
"	" Bloor St. & Windermere	W. D. S. Thomas
"	" College St...	N. J. Peddell
"	" Danforth & Logan	A. S. J. Galloway
"	" Dundas St. & Lansdo'ne Av.	R. E. Durling
"	" Dundas St. & Roncesv. Ave.	J. R. A. Grant
"	" Dupont St...	K. R. Montizambert
"	" Earlscourt. .	R. G. Ross
"	" Hounslow Heath Rd. & St. Clair.....	B. N. Sylvester
"	" King & Dufferin.. ..	S. R. Finlayson
"	" King & Yonge	C. A. B. Neville G. S. Gardner, Asst.
"	" Oakwood & St. Clair Aves.	R. Smillie
"	" Parliament St.	L. Clark
"	" Queen St E. & Beech Ave....	H. Clarke
"	" Queen St. & Broadview	C. M. Pennington
"	" Queen St. & O'Hara Ave...	G. C. Chubb
"	" Queen & Portland....	H. P. Ferrier
"	" Queen's Pk..	J. Burdock
"	" Roselawn & Yonge St....	T. A. Rainie
"	" Royal York Hotel	J. E. McCully
"	" Royce Ave..	J. M. Conway
"	" St. George & Bloor Sts. ..	G. C. Dewar
"	" St. Lawrence Market.....	C. O. Moon
"	" Spadina Ave. & Adelaide St.	O. W. Graybiel
"	" West Toronto	A. E. Johnson
"	" Yonge & Bloor	N. E. Kittson
"	" Yonge & Queen Sts.....	J. J. M. Stewart
"	" Yonge St. & St Clair Ave	F. W. Troop
" NOV	A SCOTIA. General Office	H. D. Burns, Gen. Mgr. E. Crockett } Ast. G. N. Berkinshaw } Mgrs.
"	" Main Branch.	A. L. Woodrow D. C. Lounsbury, Asst. W. C. Scott, Asst.
"	" Avenue Rd., & St. Clair...	J. F. Lynch
"	" Bloor & Spa.	H. F. Cunningham
"	" Bloor & St. Clarens....	R. B. W. Ward
"	" Br'dv'w & Ger.	W. W. Mitchell
"	" Coll. & Bath.	F. Bell
"	" D'nf'h & Gre'd	R. Pouncy
"	" D'nf'h & Pape	H. G. Barker

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Toronto, Ont..	NOVA SCOTIA *C'd.*	
"	" Dundas & B'ck	W. H. Dickinson
"	" Forest Hill Village (Spadina & L'dale)	O. MacNaughton
"	" Ger'rd & W'ne	I. Galt
"	" King & Vict'a	F. D. Dunn
"	" Kingston Rd. & Bingham.	D. H. MacLeod
"	" Kingsway...	G. G. Crawford
"	" Oakw'd & St. C	L. O. Oke
"	" Oss'n & Dund.	G. J. Cheley
"	" Pape & Gowan	D. G. Rowntree
"	" Q'n & Church	F. W. Moody G. W. Poole, Asst. Mgr
"	" Queen & Lan.	M. D. McDonald
"	" Q'n & Lee Ave	R. C. Clark
"	" Qu'en & M'Ca'l	H. Sutherland J. A. Kearns (Joint)
"	" Queen & Pape	T. B. Halpin
"	" Queen & Riv.	D. A. McMillan
"	" Spad & Dund's	W. A. Meyer. Pro Mgr.
"	" " & Dupont	J. A. Baxter
"	" Union Stati'n	E. Barker
"	" Yonge & B'way	A. G. Edmison
" ONT.	SAV. OFFICE Bay & Adelaide	D. H. Cole
"	" Univ'ty & Dun.	G. K. Eaton
"	" Danforth Av.	C. F. Tierney
"	" 2048 Danforth	A. G. Clark
"	" Yonge & St. Cl.	E. S. Crocker
"	" Parliam't Bldgs	A. L. Lee
Tottenham, O.	Royal	A. B. Allen
Tourville, Que	Canadienne	Sub to L'Islet, Que.
Tracadie, N.B.	Provincial	Sub. to Caraquet
Trail, B.C.....	Montreal	W. H. Raikes
"	Commerce.....	G. G. Rennison
Transcona, M.	Toronto	W. R. Lawrie
"	Commerce.....	H. R. Main
Treherne, M..	do	C. E. D. Kennedy
Trenton, O...	Montreal	J. H. Matson
"	Toronto	B. F. Joyce
"	Commerce.....	F. P. Boyce
Tribune, Sask.	Imperial.....	H. McLean
Tring, Junc. Q.	Canadienne	Sub. to Ste. Marie B'ce
Trinity, Nfld..	Royal	E. B. Rankin
Trochu, Alta..	Montreal.....	N. Pearce
Trois Pistoles, Q	Canadienne	L. P. Breton
Trois Rivières, Que.	Montreal.....	J. N. P. Lorrain
" ..	Royal	D. A. Bisson
" ..	Canadienne ...	J. E. Parent
" ..	do rue Ch'm'fi'r	J. A. Cloutier
" ..	Commerce	J. L. Rousseau
" ..	Provincial.....	J. B. A. Michaud
" ..	do Laviolette & St. Maurice Sts.	L. Poirier
Trout Creek, O	Nova Scotia	Sub. to Powassan
Truro, N.S....	Royal	K. M. Sedgewick
"	Commerce.....	D. A. Sandilands
"	Nova Scotia	A. L. Ormiston
Turner V'll'y, A	Royal.....	L. F. Maggs
Turtleford, Sas	Commerce.....	O. Stone
Tweed, Ont ..	Montreal	K. A. McNeil
Twilling'te Nfd	Nova Scotia....	T. G. Dunn Actg
Two Hills, Alta	Montreal	Sub to Myrnam
Tyne V'lley PEI	Royal	E. L. Eagles
Uchi Lake, O..	Commerce.....	R. W. Grange (i. c.)
Unionville, O.	do	G. G. Maynard
Union Bay, BC	Royal	Sub to Courtenay
Unity, Sask...	Montreal.....	A. F. Watson
Upton, Q....	Canadienne ...	Sub to Acton Vale
Uxbridge, Ont.	Dominion.....	D. D. Dunsire
"	Commerce.....	A. L. Veale
Val Barrette, Q.	Canadienne	Sub. to Mont Laurier
Val Brillant, Q.	Provincial.....	J. P. Thouin
Valcourt, Que.	Canadienne...	J. W Gagnon

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Val d'Or ...Q.	Commerce	J. H. Lemoyne
"	Canadienne	J. A. Lapointe
Val des Bois Q.	Provincial.....	Sub. to Masson
Valcartier, Q	Montreal.....	L. D. Roy
Valleyfield, Q.	Canadienne	J. A. Laberge
"	Provincial.....	C. A. Marleau
" ...	do 74th Ave Gr'de Ile Bellérive	R. Dionne
"	Canadienne .... Ile Bellerive	J. C. Heneault
"	Montreal.....	J. G. Fortier
Valley Junc'n Q	Canadienne	Sub. to Joseph B'ce
Vancouver, BC		
" BAN	K OF CANADA	W. Winsby
" COM	MERCE.....	F. V. Lumb B. J. Mellish, Asst.
"	" Broadway & McKenzie	S. S. Petrie
"	" Collingwood E	H. M. Allan
"	" Commercial D	E. L. Kenny
"	" Dunbar St..	S. H. Ewing
"	" East.....	E. R. C. Wilcox
"	" Fairview	A. H. Carmichael
"	" Fraser & 46th	A. B. Laird
"	" Hastings & Richards...	G. V. Pearce
"	" Kingsway & Knight Rd .	H. T. Newmarch
"	" Kitsilano..	W. F. Granger
"	" Mt. Pleasant.	C. W. Loth
"	" Powell Street	T. Winsby
"	" Robson Dist..	W. M. Fraser
"	" Victoria Rd..	H. W. Morden
"	" Victory Sq ..	E. G. Sanford
" MON	TREAL.....	A. H. Carson C. E. Kelsey, Asst. D. A. Stewart, Asst.
	" Broadway & GranvilleSt.	F. R. Wilgress
"	" B'way & Main	R. T. Crosby
"	" Carrall & Hastings Sts	J. R. Pudney
"	" 4th A. & Alma	R. E. Haack
"	" Gran. & Davie	F. Hendricks
"	" Homer & Hastings....	N. J. H. Brown
"	" Hotel Vancouver	A. B Moore
"	" Kerrisdale..	C. P. W. Ryan
"	" Main & Hast.	H. S. Hase
"	" Marine Bldg	O. G. Bibbs
"	" Pender & ColumbiaSts.	H. Mackay
"	" West Pt Grey	E. J. Schiedel
" IMP	ERIAL.....	W. M. Sellens
"	" Granville & 4th Ave.	K. Anderson
"	" Hast. & Ab'ot.	C. G. T. Harcourt
" ROY	AL Hastings St. & Granville	F. T. Palfrey W. H. Sharp, Asst. A. W. W. Linton, Asst.
"	" Cam. & Br'dy.	H. R. Dove
"	" Cordova St..	W. S. Strachan
"	" Davie St....	W. B. Boucher
"	" Dunbar & 17th	H. L. Fraser
"	" East End..	H. F. Montgomery M. O. Knudsen, Asst.
"	" Fairview...	H. C. Hopgood
"	" Georgia and Denman..	J. K. H. Currie
"	" Grandview..	J. W. Logan
"	" Hastings & Homer...	F. T. E. Robertson
"	" Hastings St. & Nanaimo Rd	G. F. Marsh

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Vancouver, BC	ROYAL *C't'd*.....	
"	" Marpole.....	A. D. McLeod
"	" M'nt Pleasant	A. L. Putnam
"	" Robson St...	R. Egan
"	" 25th Ave	D. P. Lockhart
" NOV	A SCOTIA.....	J. G. Penney F. L. Fields, Asst.
"	Davie & Granville Sts.	D. J. Mair
"	12th Ave. & Granville St.	M. C. Chisholm
" DOM	INION.....	C. W. Jones
"	" Pender & Howe	J. R. Gulloch
"	" Robson & Hornby	C. B. Pearson
" TOR	ONTO	W. B. McCririck
"	" Burrard and Robson	A. Logan
"	" Georgia St. W.	W. A. Walters
"	" Kerrisdale...	J. McKendrick
"	" Tenth Ave... and Alma..	W. Dickie
"	" 12th Ave. & Granville...	S. H. Abrams
Vanc'r Hts, BC	Commerce.....	G. Brown
VanderhoofBC	do	H. F. Wallace
Vanguard, Sas.	Royal.....	H. B. Fairbairn
Vankl'k Hill, O	Canadienne	R. R MacDonald
"	Nova Scotia	K. I. Mitchell
Varennes, Que.	Provincial.....	M. Hebert
Vars, Ont.....	Royal	Sub. to Navan
Vaudreuil VilQ	Canadienne	Sub to Vaudreuil Sta.
Vegreville, Alb	Montreal.....	M. W. Bond
Verchères, Q..	Provincial.....	L. Desjardins
Verdun, Que..		
" CAN	ADIENNE.....	
"	" 4073 Wel'gton	J. A. Goulet
	" 3690 "	R. Lalonde
"	" 4950 "	A. J. Beauregard
" MON	TREAL	A. Dupre
"	" Beatty & Verdun Aves.	H. D. Buchanan
"	" Fourth Ave & Well'ngton St.	C. M. Roche
" PRO	VINCIAL..	J. E. H. Lemay
" ROY	AL Wellington & Galt.....	H. W. Ferguson
" MON	TREAL CITY &	DIST. SAVINGS BANK
"	4214 Wellington	R. Saint-Cyr
Vermilion, Alb	Commerce.....	C. L. Whitby
Verner, Ont..	Canadienne	D. Perreault
Vernon, B.C..	Montreal	J. N. Taylor
" ..	Royal	R. H. Mawhinney
" .	Commerce	G. H. A. Fox
Vernon, Ont..	Canadienne.....	Sub. to 26 Rideau St., Ottawa, Ont.
Verona, Ont	Montreal..	Sub to Yarker
Viceroy, Sask	Royal.....	F. G. Beauchamp
Victoria, B.C..		
" COM	MERCE.....	S. K. Campbell
"	" Douglas and Bay.....	J. C. Newmarch
"	" Douglas & Cormorant..	E. C. Lewis
"	" Oak Bay Ave	T. W. L. Mutch
" MON	TREAL	G. H. Harman R. C. McDowell Asst.
"	" Gov't. St	G. N. Douglas
" ROY	AL 1106-8 Gov't. St.	G. H. Stevens
"	" DouglasSt...	A. J. Ross
"	" Fort St.....	A. Watson
" IMP	ERIAL.	J. H. D. Benson

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Victoria, B.C.		
" DOM	INION.....	D. McMillan
" NOV	A SCOTIA.....	W. J. Peers
" TOR	ONTO	
	(Main Office)	C. W. Pangman
"	" Douglas St...	S. D. Markham
Victoria, P. E. I	Nova Scotia....	S. J. Dunsford
Victoria Har. O	Commerce.....	Sub. to Midland
Victoria W., BC	Royal.....	L. A. Benson
Victoriaville, Q	Montreal	C. S. Lesperance
"	Provincial.....	J. E. Trottier
"	Canadienne	R. Astell
Viking, Alta...	Montreal.	J. F. Grant
Village Montmorency, Q.	Canadienne	Sub. to Quebec, 321 St. Paul St
Ville Marie, Q.	do	D. H. Lamarche
Ville La Salle Que.	do	Sub. to 4950 Wellington St., Verdun
Ville St. Laurent, Q	do	A. J. Bélanger
VilleSt. Pier'eQ	do	G. Mathieu
Ville St. Michael, Que.	Provincial.....	Sub. to Montreal
Vineland, Ont.	Imperial.....	E. H. Coleman
Virden, Man	Commerce.....	J. A. Caw
Virginiatown Ont.	Imperial.	A. E. Butler
Viscount, Sask	Royal	W. E. Bowen
Vonda, Sask	Commerce.....	E. A. Morrison
Vulcan, Alta.	do	G. Kyle
Wadena, Sask.	do	H. J. McLeod
Wain'right, Alt	Montreal.....	L. W. Smith
Wakaw, Sask..	do	W. A. Gorick
Wakefield, Q..	Canadienne	R. L. Beauséjour
Wales, Ont,.	Montreal.....	E. A. Powell
Walkerton, O.	do ...	J. Smith
" ...	Commerce	C. O. Monroe
" ...	Ont. Sav. Office.	W. N. McCutcheon
Walkerville, O.	Commerce ...	E. C. Grundy
" ...	Montreal..	P. G. Jameson
" ...	do Walker Road	H. C. Miller
" ...	Royal	A. S. Hill
" ...	Toronto.....	L. N. Hicks
" ...	Imperial.....	W. T. Carthew
" ..	do Tecumseh Rd	H. J. Arbuckle
" ...	Provincial... ..	C. E. Cameron
Wallaceburg O	Toronto.....	G. E. Armstrong
"	Montreal.....	J. McDonald
	Royal.....	W. P. Spero
Wapella, Sask.	do	W. B. McIntosh
Warkworth, O	do	A. B. O'Connor
Warner, Alta.	Commerce	W. A. MacKenzie
Warren, Ont..	Canadienne	Sub. to Verner
Warsaw, Ont..	Royal	Sub. to Norwood
Warwick, Q...	Provincial.. ...	Léo Lavoie
"	Canadienne	A. R. Labossiére
Waskada, M..	Royal.....	E. Sinclair
Waskatenu, A.	Commerce.....	W. P. Pineau
Waterdown, O	Royal.....	G. B. Brown
Waterford, O..	Montreal.....	G. M. Belfie
Waterloo, Ont	do	J. R. Beaton
"	Commerce....	E. H. Sippel
"	Royal	A. C. Hoffman
"	Toronto.....	J. S. McMillan
Waterloo, Q..	Commerce....	F. L. Pearson
" ...	Montreal.....	R. B. Moysey
Waterhole, Alt	Royal	See under Fairview
Waterville, NS	do	E. U. Hirtle
" Q.	Commerce	Sub to Lennoxville
Watford, Ont..	Montreal... ...	C. E. Clarke
Watrous, Sask	Royal	F. B. Morfitt
Watson, Sask.	Commerce.....	J. D. Collier

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Wawanesa, M.	Royal.....	J. D. Harrower
Wawota, Sask.	do	R. Callard
Welland, Ont.	Imperial	F. C. Trott
"	Toronto.....	J. E. Curry
"	Royal.....	R. A. Pridmore
"	Nova Scotia....	W. H. Harris
"	Dominion	E. W. McCrindle
"	Montreal.....	J. R. Smith
Wellesley, Ont.	Commerce.....	Sub to New Hamburg
Wellington, O.	Nova Scotia ...	R. D. Leavitt
Wells....B.C.	Royal.....	J. O. Lennie
Welsford, N.B.	Nova Scotia...	M. H. Gilmore
Welwyn, Sask.	Toronto	H. R. Chapin
Wendover... O	Provincial.....	Sub. to Rockland
Westboro, O..	Nova Scotia...	W. G. Beddoe
W. Ft. Will'm O	Royal.....	H. H. Ingram
Westlock, Alta	Montreal.....	R. G. Fullarton
West Lorne, O.	do	G. L. Johnstone
Westmount, Q	Nova Scotia ..	
	Sherbrooke & Gr.	R. J. Moffa't
" ..	Montreal.....	J. Galt
" ..	do Claremont Av & Sherbr'ke St.	G. Henshaw
" ..	Royal Greene Av.	C. B. Cutten
" ..	do Victoria Av.	G. T. Brownlee
" .	Commerce.....	A. A. Pecknold
Weston, Ont..	Montreal	W. T. Douglas
" ..	Nova Scotia....	A. T. Stenhouse
" ..	Commerce.....	F. E. Jeffrey
Westport, O..	Montreal.....	W. V. M. Armstrong
" N.S	Nova Scotia.....	Sub. to Freeport
West Shefford Que.	Canadienne....	Sub to Granby
West Summerland, B.C...	Montreal.....	W. Wright
West Toronto O	do.	A. E. Johnson
" ..	Toronto.....	T. W. Harper
W. Vanc'r, BC	Royal.	H. Ostrom
Westville, N.S.	Nova Scotia	W. S. Wilkinson
"	Royal.....	E. A. Capstick
Wet'skiwin Alt	Montreal	H. Sutherland
"	Imperial	J. MacGregor (Actg.)
Weyburn, Sask	do	G. W. Sterling
"	Royal	D. R. McDougald
"	Commerce.....	W. J. Gray
Weymouth, NS	Royal	J. H. Matheson
Wheatley, O.	do	W. P. Forshee
Whitby, Ont.	Dominion ...	J. C. Taylor
"	Commerce.....	C. A. Bryans
White Horse, Y	do	A. E. Hardy
Whitem'uth, M	Royal	E. F. Shewfelt
Whitewood, S.	Montreal..	A. S. Ferguson
Whitney P'r NS	Royal	See under Sydney
Whycocomagh, N S.	do	G. E. Puddington
Wiarton, O ...	Commerce.....	L. T. Foster
" ...	Royal	E. M. Good
Wick'm Oue't Q	Provincial.....	Sub. to Drummondville
Wilkie, Sask..	Royal	J. A. Wilton
"	Imperial	D. C. Howell
Williamsb'g, O	Montreal.....	Sub to Morrisburg
William's Lake, BC..	do	O. J. Simons
"	Commerce.....	S. C. Elliot
Williamst'wn O	Montreal.....	Sub to Lancaster
Willingdon, A.	Commerce.....	T. R. Watson
Willow Bunch, Sask.	do	E. J. Nicholson
Winchester, O.	Royal	W. A. Rowat
Windsor, N. S.	Royal	L. McCoy
"	Commerce	W. D. Morton
"	Nova Scotia ...	J. F. Gill

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Windsor, Ont..		
" ROY	AL	
"	" Ouellette & Pitt	C. J. O'Neill
"	" Ouellette & Ellis.....	J. B. Hawken
"	" Pillette & Wyandotte.	T. H. Hammel
" NOV	A SCOTIA.....	T. G. Adams
" COM	MERCE	E. Holmes H. V. Carling, Asst.
"	" Drouillard Rd	C. E. Beckett
"	" Ottawa and Gladstone...	J. R. Higgins
"	" Wyan'e St. E.	A. M. Smith
" DOM	INION	W. E. Scott
" IMP	ERIAL..... ...	T. R. Jones
" MON	TREAL.....	R. E. English E. J. MacKell, Asst.
"	" London St....	H. L. Kerr
" PRO	VINCIAL	
"	" Drouillard & Charles.....	A. E. Styles
"	" Lincoln & Ottawa.....	C. E. Cameron
	London St...	Geo. Campeau
"	" Wyandotte & Parent	M. Pilon
" TOR	ONTO.....	W. H. Hiscock
	Ont. Sav. Office.	J. Brady
Windsor, Q...	Provincial.....	H. Gervais
"	Commerce.....	L. T. Garon
Windsor M'ls, Q	Provincial.....	H. Gervais
Windthorst, S.	Royal	F. N. Mundell
Wingham, Ont	Dominion	G. C. Gammage
"	Commerce.....	G. E. Northwood
Winkler, Man	do	F. Fernie (i.c.)
Winnipeg, M		
BAN	K OF CANADA	W. Morton
" MON	TREAL.....	G F Pearson E. Jones, Asst. A. Smith, Asst.
"	" BannermanA	S. Hackforth
"	" Fort Rouge..	A. Dall
"	" Higgins & Main.....	J. Scott
"	" Logan Ave...	U. W. K. Benson
"	" McGregor St. & Selkirk A.	W. Fairbairn
"	" Morley Ave. & Osborne St.	E. R. Pelly
"	" Portage Ave.	C. B. L. Simpson
"	" Portage Ave& Goulding St.	R. Simonsen
"	" Portage Av.& Vaughan St.	F. R. Pike
" IMP	ERIAL.....	L. S. Mackersy
"	" North End Br	T. J. Slattery
"	" St. Vital....	R. S. McClay
" CAN	ADIENNE.....	Geo. P. Jessop
" DOM	INION	R.K.Beairsto E. D. White, Asst.
"	" Main&R'dw'd	W. D. Cockerill
"	" North End...	B. E. Elmore
"	" Notre Dame	G. Watson
"	" P'tage&Ken'y	C. O. Bell
"	" P'tge & Sher.	....
" COM	MERCE	A. Milligan
"	" Blake&Logan	A. R. Graham
"	" Elmwood....	H. H. Lowe
"	" Kelvin St....	F. I. Atkins
"	" Main & Alex.	J. D. Andras
"	" North.....	H. L. Allingham
"	" Norwood....	H. K. Baird
"	" P'rt'ge&D'n'ld	A. H. Watson
"	" P'rt'ge&G'rry	P. H. Hamon
"	" Princess & William....	G. B. Dalton

PLACES	NAMES OF BANKS	MANAGER OR AGENT
Winnipeg, M..	COMMERCE, C'td.	
"	" Riv'r & Osb'rn	S. G. Hiley
	" Sel'k & McGrg.	F. F. Tribe
"	" Stafford & Grosvenor.	S. J. McGuffin
" ROY	AL.....	
	" Main & Wil'm.	E. B. Durham R. F. Garrard, Asst.
"	" Carlton & P'tge	G. K. Stone
"	" Grain Ex'ge..	S. E. Rae
"	" Main & Logan.	G. N. Walker
"	" Main & Selki'k	A. E. Ivey
"	" Osborne & Cory'n..	J. H Stafford
"	" Portage Ave.	M. A. O'Hara
"	" Port. & Arl'n	A. J. Courtney
"	" Port. & Good	N. G. Wallace
"	" St. James...	R. E. Emmett
"	" Sarg't & Sh'b'k	L. R. Newman
"	" Sel'k & Salter.	B. R. Kark
"	" Sher. & P'tge.	A. J. Wilson
"	" W. Kildonan.	S. B. O'Connell
"	" Win. & Sh'b'k.	T. K. Burke
" NOV	A SCOTIA.....	F. L. Graham W.D. McArthur Asst.
" TOR	ONTO.....	S. B Chamberlain
"	" Academy Rd. & Niagara St	G. A. R. Ferguson
"	" Portage & Edmonton	W. W. Wright
"	" Sherbrooke & Westminster	J. Souter
Winnipeg'is, M	Nova Scotia ...	H. H. Hill (Actg)
Winona, Ont.	Royal	C. C. Tempest
Wiseton, Sask	Commerce.....	R. J. Prentice
Woburn, Q....	Provincial.....	Sub. to Lac Mégantic
Wolfville, N.S.	Royal.....	A. R. Smith
"	Montreal	B. L. Messias
Wolseley, Sask	Royal	K. S. Macleod
"	Toronto.....	W. H. Hambly
Woodbridge, O	Royal	A. E. Kearney
Woodstock Ont	Commerce....	S.R. Wallace
"	Imperial	L. R. Lloyd
"	Montreal	M. H. Johnston
"	Royal...	W. M. George
"	Ont. Sav. Office	J. H. Beatty
Woodstock NB	Nova Scotia	J. R. Baird
"	Montreal	H. P. Boucher
"	Royal	C. M. V Spence
Woodville, O..	Commerce.....	E. J. Glanfield
Wottonville, Q	Provincial.....	Sub. to Danville
Wroxeter, O..	Commerce	W. A. Sawtell
Wynyard, Sask	Montreal	V. G. Field
Wyoming, O..	Toronto.....	F. O. Johnston
Yamachiche Q	Provincial	Leo. Lauzon
Yamaska E., Q.	Canadienne.....	Sub. to Sorel
" W., Q.	do	Sub. to Sorel
Yarker, Ont...	Montreal.....	J. A. Thompson
Yarmouth, N.S	Nova Scotia ...	A. G. Maclellan
"	Royal	E C. Wilson
"	Montreal.....	N. L. Ford
"	Commerce.... .	D. R. Morrison
Yellow Grass, S	Imperial.....	E. G. Browell
Yellowknife N.W.T.	Commerce.....	D. T. Munroe
Yorkton Sask	Royal	A. A. May
"	Toronto.....	W. J. Miller
"	Commerce	S. H. Curran
"	Montreal.....	C. W. McBride
Young, Sask..	Royal	R. B. Irons
Zurich, Ont...	Montreal	E. M. Dagg

LIQUOR CONTROL IN CANADA

We give below a brief summary of the methods of controlling the sale of intoxicating liquors in the various Provinces.

The names and personnel of the various Liquor Control Boards are given under each Province. See index "Liquor Control."

ALBERTA

Spirits, wines and beers are sold in Government stores to permit holders.

Beer in unopened bottles may be sold by licensed hotels to persons over twenty-one years of age, and who are not disqualified under the Act.

Beer by the glass or open bottle may be sold by Licensed Hotels and Clubs for consumption on the premises.

General liquor permits are sold both to citizens and visitors at a cost of 50c., permits being good until the 31st of December in the year of issue.

Licensees may only purchase beer from Government Warehouses and Liquor Stores.

BRITISH COLUMBIA

The sale of liquor in sealed packages is made to permit holders at Government Liquor Stores.

Beer Licences are issued to permit the sale of beer by the glass in licensed premises and by the unopened bottle for consumption elsewhere. The sale of beer by the glass to bona fide members is permitted in Veterans' Clubs which are licensed for that purpose.

Club Licences are issued in respect of premises kept and operated as a club entitling each member of the club to keep on the premises a reasonable quantity of liquor for personal consumption on the premises.

MANITOBA

Intoxicating liquor is sold in Government stores.

Persons resident in the Province or visitors being over the age of twenty-one years, and not otherwise prohibited, may purchase for the sum of $1.00 (reduced to 50c. on Nov. 1st each year) an annual liquor permit which entitles them to purchase liquor in sealed packages at the Government stores in such quantity as is set forth in the "Government Liquor Control Act, 1928." Monthly Permits also obtainable at 25c. each.

The beer parlour licenses for the sale of beer only are issued to approved hotels throughout the Province.

Beers are also sold cash and carry from the breweries.

NEW BRUNSWICK

Intoxicating liquor is sold only in sealed packages and only at the Government stores. No permit is required. No club or banquet permits are issued.

NOVA SCOTIA

Liquor can only be sold in sealed packages through the Government stores. A permit is required for spirits, but not for wine or beer.

ONTARIO

Spirituous liquor in Ontario is sold in Government owned Stores by the bottle. Those desiring to purchase same must secure Government Liquor Permits. Beer is procurable without permits from Government owned Stores, Brewers' Retail Stores, Breweries and in licensed premises, i.e., Standard Hotels, Clubs. Steamboats and on Railway trains.

Wine may be purchased without permits from Government owned Stores, Wineries, and Winery Sales Offices and with meals in licensed premises, i.e., Standard Hotels, Clubs, Steamboats and on Railway trains.

PRINCE EDWARD ISLAND

This is the only Province under a prohibitory law. Intoxicating liquors in sealed packages may be obtained from retail vendors under the Prohibition Act on physicians' prescriptions setting out that such is for "medical purposes and not as a beverage."

The Prohibition Act is administered by the Attorney General, Address: Wholesale Vendor's Branch, P.E.I., Charlottetown.

QUEBEC

Spirits and wines are sold in Quebec Liquor Commission's stores, hotels, cafés and clubs. Beer may be sold to the public by taverns and grocery stores, and beer and wine by hotels, cafés, clubs, inns and restaurants, under licenses for each of the foregoing classes.

Municipalities may declare by by-law that no alcoholic liquor of any description may be sold within their territory.

SASKATCHEWAN

The sale of spirituous liquor and wine is restricted to the Liquor Board's stores Purchases may be made without any permit, the maximum quantity which may be so purchased by any person in one day being one quart of spirituous liquor, and one gallon of wine.

Sales of Beer are made through Liquor Board's Stores and in Licensed Premises. Licensees holding a license to sell beer by the glass may also be granted a license to sell beer in packages to be consumed off the premises.

The maximum quantity of beer, purchased at the Board's stores or at Licensed Permises for consumption elsewhere than on those premises, that may be purchased in one day without a permit is two gallons.

NORTHWEST TERRITORIES

The Northwest Territories Act, Chapter 142, R.S., 1927, prohibits the manufacture of any intoxicating liquor or intoxicant in the territories except by special permission of the Governor in Council.

The Governor in Council, as authorized by Section 10 of the Northwest Territories Act has designated the control, regulation and sale of intoxicants in the Northwest Territories as a subject in respect of which the Commissioner in Council, subject to the provisions of the Northwest Territories Act and of any other Act of the Parliament of Canada applying to the Territories may make such Ordinance or Ordinances as conditions or circumstances may to the Commissioner in Council appear to warrant.

By virtue of this authority a Territorial Liquor Ordinance has been passed and a liquor store established at Yellowknife, N.W.T.

Authority to manufacture intoxicants has only been granted in isolated instances, the product manufactured being wine for sacramental purposes

YUKON TERRITORY

The Yukon Act, Chapter 215, R.S., 1927, authorizes the Commissioner in Council of the Yukon Territory to make Ordinances for the control and regulation of the sale of and traffic in intoxicating liquor and also to make Ordinances regarding saloon and tavern licenses.

By virtue of this authority liquor stores have been opened at Dawson, Mayo, and Whitehorse

QUALIFICATIONS FOR ELECTORS IN DOMINION AND PROVINCIAL ELECTIONS

ELECTIONS FOR THE DOMINION HOUSE OF COMMONS

According to The Dominion Elections Act, 1938, and subject to certain exceptions, the general rule as to the qualifications of electors at a Dominion election is that every person in Canada, man or woman, is qualified to vote and entitled to be registered as an elector on the list of electors for the polling division in which such person ordinarily resides at the time of the preparation of the list of electors, if such person (a) is of the full age of 21 years, or will attain the full age of 21 years on or before polling day at the appropriate pending election; (b) is a British subject by birth or naturalization; (c) has been ordinarily resident in Canada for the twelve months preceding polling day at the appropriate pending election, and (d) was ordinarily resident in the electoral district at the date of the issue of the writ for the appropriate pending election, and at a by-election, has continued to be ordinarily resident therein until polling day. Among persons disqualified are Indians living on a reservation, Esquimaux, prisoners, persons under restraint owing to mental disease, Japanese, Hindus and Chinese in British Columbia, Doukhobors in British Columbia and inmates in poor-houses who are disqualified from voting at provincial elections.

The list of electors is prepared, according to The Dominion Elections Act, 1938, under the general direction of the Chief Electoral Officer, and supervision of a returning officer who is appointed for each electoral district. There are two classes of polling divisions which are called Urban and Rural. Generally speaking urban polling divisions are those comprised in cities and towns of over 3,500 population, the other polling divisions are rural. In urban polling divisions, a pair of enumerators is appointed for each polling division. They make a house-to-house visitation immediately after the issue of the writ for the appropriate pending election, to secure the necessary information to complete a list of electors for their polling division. In rural polling divisions, the list is similarly prepared by rural enumerators. Writs for a Dominion election are issued about two months before the date fixed for polling day.

Chief Electoral Officer, Jules Castonguay, Ottawa.
Assistant Chief Electoral Officer, Donald Stewart, Ottawa.

PROVINCIAL ELECTIONS FOR LEGISLATIVE ASSEMBLY

Alberta

All persons, male or female, are entitled to have their names placed on the list of voters, who are British subjects of the full age of 21 years and resident in Alberta for at least twelve months and in the electoral division for which the list is being made for at least two months immediately preceding the date of election.

British Columbia

Every person, male or female, is entitled to vote who is not disqualified by the Provincial Election Act or any other provincial law, who is 21 years old and entitled within British Columbia to the privileges of a natural born British subject, has resided in the province for six months and in the electoral district in which registration is desired, for one month of that period immediately preceding the day of the application to be registered.

Provisions are made as to the disqualification of some aliens.

Manitoba

Persons entitled to be placed on the list of voters include every person, male or female, who is a British subject by birth, naturalization, or if a woman by marriage, 21 years old and resident in Manitoba for at least 12 months and in the electoral district for which the list is being made for at least three months immediately preceding the day of election.

Among those disqualified except as otherwise provided are judges, Indians receiving an annuity from the Crown, prisoners and mental patients.

New Brunswick

Among those qualified to vote at a provincial election are persons, whether male or female, married or unmarried, 21 years old, if British subjects and not otherwise legally incapacitated, resident in the province for six months consecutive immediately preceding the date of the election; and is a bona-fide resident in the electoral district in which such vote is tendered, not otherwise disqualified. Among those disqualified are prisoners and mental patients.

Nova Scotia

Every person, including a woman whether married or unmarried, may vote if a British subject of the full age of twenty-one years who has resided in Nova Scotia for at least twelve months immediately preceding the date of the writ of Election. Definition of residence is similar to that for Federal elections.

Among those disqualified to vote are persons guilty of offences under the Electoral Act, persons who are in receipt of charity except those on direct relief under present unemployment relief conditions.

Ontario

Qualifications for voters are, generally speaking, every man and woman who at the time of voting is 21 years old, a British subject not otherwise disqualified by the Election Act or otherwise, is and has been for twelve months preceding the day of polling a resident of and domiciled in Canada and who is ordinarily resident in the city, separated town or a township bordering on a city having a population of 100,000 or more, or in other cases has been ordinarily resident in the electoral district for a period of two months next preceding the day of polling. Among those disqualified are Indians living on an Indian Reserve unless having served in the military forces.

Prince Edward Island

Every person male or female may vote for Assemblyman if of the full age of 21 years on the day of the election and not otherwise disqualified; and who is a British subject and resident in P.E.I. for at least twelve months and in the electoral district for at least two months immediately preceding the issue of writ of election; or who is the holder of a freehold estate or in the bona fide use and occupation of any dwelling-house, warehouse, shop, etc., or any farm or piece of land of the value of at least $100.00 providing that he or she has owned or possessed or has been in the use or occupation of a property for six months next before the date of the election. To vote for Councillor, a property qualification of $325. is essential.

Quebec

Section 87 of the Quebec Election Act confers the right to vote upon any person who fulfils the following five conditions, namely: 1. Is entered on the voters' list, in force and used at the voting; 2. Was of the full age of twenty-one years during the preparation of such list; 3. Was a British subject by birth or by naturalization during the preparation of such list and is so still; 4. Was domiciled in the Province during the preparation of such list and is so still; 5. Was not, during the preparation of such list, and is not suffering any incapacity declared by law. R.S., 1941, c. 5, s. 122. Among those disqualified are Indians domiciled on a reserve, judges, revisors appointed under the Quebec Election Act, interdicted persons, insanes hospitalized in asylums or nursing homes, and persons who have been found guilty of any offence against any electoral law of the Province, or of any offence punishable by two years' imprisonment or more and have not fully served the sentence pronounced against them.

Saskatchewan

Every British subject male or female may vote for the Legislative Assembly if of the full age of 21 years, who has resided in Saskatchewan for at least twelve months and in the electoral division where desiring to vote for at least three months immediately preceding the date of the writ of election. Any person may vote who attains the full age of 21 years up to the last day fixed for the revision of the voters, list. Among those disqualified are Judges, Chinese, prisoners and patients in lunatic asylums.

TRUST COMPANIES AND LOAN COMPANIES IN CANADA

Trust Companies act as Executors, Trustees and Administrators under wills, or by appointment, as Trustees under marriage or other settlements, as Agent or Attorney in the management of estates of the living, as Guardian of minors or incapable persons, as Fiscal Agent for municipalities and companies, and, where so appointed, as Authorized Trustees in Bankruptcy. Some Trust Companies receive deposits and funds for guaranteed investments, and the loaning of such trust funds is restricted by law to securities authorized by the Trustee Act. The loaning of Company Funds is not so restricted.

The principal function of Loan Companies is the loaning of funds on first mortgage security, the money thus made available for development purposes being obtained mainly by the sale of debentures to the investing public and by Savings Department deposits.

THE ACADIA TRUST COMPANY

Capital Paid up.....$200,000.00
Reserve and Profits 838,609.70

Head Office—Truro, N.S.
President—Harold F. Bethel.
Vice-President—C. E. Stanfield.
Secretary—P. J. Wilcox.

ADMINISTRATION AND TRUST COMPANY
(SOCIETE D'ADMINISTRATION ET DE FIDUCIE)

Capital Paid up..... $500,000.00
Reserve & undivided profits 359,271.70

Head Office—5 St. James Street East, Montreal, P. Q.
President—Hon. E. L. Patenaude.
Vice President—Mr. J. Theo. Leclerc.
General Manager—Mr. J. Theo. Leclerc.

Branches—Quebec, P.Q., 72 Côte de la Montagne; Winnipeg, Man., 455 Main St.; Regina, Sask., 1873 Cornwall St.; Edmonton, Alta., 10257 Jasper Ave.; Vancouver, B.C., 404 Hornby St.

THE BANKERS' TRUST COMPANY

Capital Paid up.....$250,000.00
Reserves..... $74,523.74

Head Office—105 St. James St. W., Montreal, P.Q.
President—R. P. Jellett.
Vice-President—Ross Clarkson.
Vice-President & Manager—G. T. Bogert.
Branches—Toronto, Winnipeg, Vancouver, Victoria.
Agencies—Calgary, Ottawa.

BARCLAYS TRUST COMPANY OF CANADA

Capital Subscribed.....$250,000

Head Office—214 St. James Street West, Montreal, Que.
President—Col. Allan A. Magee, D.S.O., K.C.
Manager—J. H. Vale.
Sec'y.-Treas.—W. B. Cheyney.

BRITISH CANADIAN TRUST COMPANY

Capital Paid up $137,048.85
Reserve Fund..... 27,215.34

Head Office—Lethbridge, Alberta.
President—R. R. Davidson, K.C.
Vice-President—Guy H. Roy.
Manager and Secretary—H. D. Rood.

THE BRITISH EMPIRE TRUST COMPANY LIMITED

Capital Issued..... £845,438
Reserve..... 250,000

Head Office—14-20 King William St., London E. C. 2, England.
Temporary Address—Blendon Lodge, 213 Finchampstead Road, Wokingham, Berkshire, England.
Chairman and Managing Director—J. Davidson.
Agency in Canada—A. J. Mitchell & Co., Ltd., 25 King Street West, Toronto; *Local Secretary and Attorney for Province of Ontario*—W. A. Walker, 25 King Street West, Toronto 2, Ont.

THE BRITISH MORTGAGE AND TRUST CORPORATION OF ONTARIO

Capital Paid up.....$1,000,000
Reserve Fund..... 825,000

Head Office—10 Albert St., Stratford, Ont.
President—Hon. Nelson Monteith.
Vice-President—L. M. Johnston.
Managing Director—W. H. Gregory.

THE BROCKVILLE TRUST & SAVINGS COMPANY

Capital Paid up.....$500,000.00
Reserve and Undivided Profits.....284,225.23

Head Office—Fulford Bldg. Court House Ave. Brockville, Ont.
President—J. Gill Gardner.
Vice-President—George T. Fulford.
Managing Director—L. C. Dargavel.
Secretary-Treas.—E. J. Smith.

CANADA PERMANENT MORTGAGE CORPORATION

Capital Paid up.....$7,000,000
Reserve Fund (Earned)..... 5,000,000

Head Office—320 Bay Street, Toronto.
President—F. Gordon Osler.
General Manager—Charles S. Robertson
Assistant General Managers—Robert Henderson and Walter F. Watkins.
Branches—Toronto, Ont.; Winnipeg, Man.; Regina, Sask.; Edmonton, Alta.; Vancouver, B.C.; Saint John, N.B.; Halifax, N.S.; Woodstock and Brantford, Ont.

THE CANADA PERMANENT TRUST COMPANY

Capital Paid up.....$1,000,000
Reserve Fund..... 400,000

Head Office—320 Bay Street, Toronto, Ont.
President—F. Gordon Osler.
General Manager—T. D'Arcy Leonard, K.C.
Secretary—Walter F. Watkins.
Branches—Toronto, Ont.; Winnipeg, Man.; Edmonton, Alta.; Regina, Sask.; Saint John, N. B.; Halifax, N.S.; Woodstock and Brantford, Ont.; Vancouver, B.C.

THE CANADA TRUST COMPANY

Capital Paid in.....$1,000,000
Reserve..... 600,000

Head Office—London, Canada
President and Chairman of Board—T. G. Meredith, K.C.
General Manager—M. Aylsworth.
Branches—London, Ont. (four); Toronto, Ont.; Hamilton, Ont.; Windsor, Ont.; St. Thomas, Ont.; Chatham, Ont.; Montreal, P.Q.; Winnipeg, Man.; Regina, Sask; Edmonton, Alta.; Vancouver, B.C.; Victoria, B.C.

CANADIAN FINANCIERS LIMITED

Head Office—325 Howe St., Vancouver, B.C.
President and General Manager—Lieut-Col. G. H. Dorrell.

THE CANADIAN TRUST COMPANY

Capital Paid up..... ....$250,000

Head Office—607 Montreal Trust Bldg., Montreal. P.Q.
President—F. G. Donaldson.
Vice-President & Manager—W. S. Greene.
Secretary, J. C. Kelly.

CAPITAL TRUST CORPORATION, LIMITED

Capital Paid up $885,178.30
Reserve and Profit and Loss 300,569.85

Head Office —10 Metcalfe St., Ottawa, Ont.
President—T. D'Arcy McGee, K.C.
General Manager—E. L. Parent
Asst. General Manager—James J. Lyons
Branches—21 Richmond St. W., Toronto, Ont.; 610 St. James Street, Montreal, Que.

THE CARDSTON LOAN COMPANY

Capital Paid up $35,000
Reserve 25,000

Head Office —Cardston, Alberta.
President—Edward J. Wood.
General Manager—John S. Smith.

THE CENTRAL CANADA LOAN AND SAVINGS COMPANY

Capital Paid up $2,500,000.00
Reserve..... 2,100,000.00

Head Office—26 King Street East, Toronto 2, Ont.
President—Mr. G. A. Morrow.
Vice-Presidents — Hon. Leighton McCarthy, K.C., LL.D., Mr. W. J. Hastie.
Managing Director—Mr. G. A. Morrow.
Secretary—W. J. Hastie.

THE CENTRAL TRUST COMPANY OF CANADA

Capital Paid-up.....$100,200.00
Undivided Profits..... 32,810.86
Reserve..... 149,800.00

Head Office—Moncton, N.B.
President—Hon. Fred Magee.
Secretary-Treasurer— Hon. Dr. E. A. Reilly, K.C.
General Manager—E. H. Ritcey.
Branches and Agencies:—Fredericton, N.B., Saint John, N.B., Woodstock, N.B.

CHARTERED TRUST AND EXECUTOR CO.

Capital Paid up.....$1,000,000.00
Reserve and Surplus..... 339,530.40

Head Office—34 King Street West, Toronto 2, Ont.
President— Rolph R. Corson.
Vice-Presidents— John J. Gibson, Col. K. R. Marshall.
General Manager - John J. Gibson.
Assistant General Manager—William J. O'Brien.
Secretary —Ernest W. McNeill.
Montreal Office—132 St. James St. West, Montreal.

COMMERCIAL TRUST COMPANY LIMITED

Head Office—McDonald Block, Central Ave., Prince Albert, Sask.
President—A. J. Hansen.
Vice President—Winifred M. Young.
Secretary, James H. Lindsay.
Managers—Lindsay & Company.

CREDIT FONCIER FRANCO-CANADIEN

Capital Paid up..... F.F. 50,000,000.
Reserves. ... .$ 7,200,327.48

Head Office—5 St. James Street East, Montreal. P.Q.
President— Count Cahen-D'Anvers.
Vice-President—Beaudry Leman.
General Manager—R. de Roumefort.
Branches—Quebec, Toronto, Winnipeg, Vancouver, Edmonton, Regina.

CROWN TRUST COMPANY

Capital Paid up.....$1,000,000
Reserve Fund..... 400,000

Head Office—393 St. James St. West, Montreal, P. Q.
President—Robert W. Steele.
Vice-Pres. & Managing Director—Irving P. Rexford.
Vice-President—W. Ralph Salter, K.C.
Branch—Toronto (80 King St. W.)

THE DEBENTURE COMPANY OF CANADA LIMITED

Capital Paid up.....$479,983.07
Reserve..... 37,454.72

Head Office—43 Canada Life Bldg., Regina, Sask.
President and Managing Director—A.B.McGill.
Vice-President—Geo. A. Maybee, Moose Jaw.

THE EASTERN CANADA SAVINGS & LOAN COMPANY.

Capital Paid up..... $750,000
Reserve and Contingent Funds..... 415,000

Head Office—Eastern Canada Building, Granville St., Halifax, N.S.
President—Hon. W. H. Covert.
Vice President D. R. Turnbull.
General Manager—J. A. Clark.

THE EASTERN TRUST COMPANY

Capital Paid up.....$1,000,000
Reserve Fund..... 350,000

Head Office—184 Hollis Street, Halifax, N. S.
President— Hon. F. B. McCurdy, P C.
General Manager—F. H. M. Jones.
Branches —Montreal, P. Q., Charlottetown, P.E.I, Saint John and Moncton, N.B., St. John's, Nfld., Toronto, Ont.

THE EMPIRE LOAN COMPANY

Capital Paid up.....$638,386.50

Head Office—Union Trust Bldg., Winnipeg, Man.
President—Charles M. Simpson.
Vice-President— Johnston Douglass.
General Manager—Charles M. Simpson.
Secretary-Treasurer—R. W. Rutherford.

THE EQUITABLE TRUST COMPANY

Capital Paid up.....$600,000.00
General Reserve and Surplus..... 420,884.11

Head Office—377 Portage Avenue, Winnipeg, Man.
President—W. L. Parrish.
Vice-Presidents—John A. Forlong, H. W. Bell, and A. B. Flett.
Managing Director—A. B. Flett.
Secretary-Treasurer—L. B. Billyard.

EXECUTORS & ADMINISTRATORS TRUST COMPANY LIMITED

Head Office—14 High St. West, Moose Jaw, Sask.
President—P. F. Anderson.
General Manager—W. A. Munns

THE FIDELITY TRUST COMPANY

Capital Paid up.....$426,332.50
Investment Reserve..... .... 7,007.61

Head Office—Suite 805 Union Trust Bldg. Winnipeg, Man.
President—Charles M. Simpson.
Vice-President—W. L. Parrish.
Secretary Treasurer—R. W. Rutherford.
General Manager —Chas. M. Simpson.

FRANCO-CANADIAN (DOMINION) COMPANY LIMITED

Capital Paid up..... $300,000

Head Office—470 Granville St. Vancouver, B.C.
Secretary, J. A. Corble

GEORGIA INVESTMENT COMPANY LIMITED

Capital Paid up.....$750,000

Head Office—Saskatoon, Sask.
President—G. A. Martin.
Secretary-Treasurer—A. D Cavers.
General Manager—G. A. Martin.

THE GREY & BRUCE TRUST & SAVINGS COMPANY

Capital Paid up $544,700.00
Reserve Funds.....204,357.47

Head Office—Owen Sound, Ont.
President—C. A. Fleming, F.C.A.
Vice-Presidents— W. S. Middlebro, Jas. Gardner.
General Manager—O. E. Manning.

GUARANTY TRUST COMPANY OF CANADA

Capital Paid up.....$300,000 00
Reserves and P. & L..... 84,931.53

Executive Office—70 Richmond St. W., Toronto.
Head Office—Windsor, Ont.
President—E. Blake Winter.
Vice-President and Gen. Manager—J. Wilson Berry.
Branch Offices— 70 Richmond St. w., Toronto, Ont.; Windsor, Ont.; Niagara Falls, Ont.

GUARDIAN TRUST COMPANY

Capital Paid up..... .....$194,700.00
Reserve Fund..... 12,350.32

Head Office—618 St. James St. W., Montreal, Que.
President—Robert Stanger.
Vice-President—John B. Frosst.
Treasurer—P. A. Pinck.
Secretary—R. C. Tees.
Chairman—Stanley Stanger.

GUELPH & ONTARIO INVESTMENT & SAVINGS SOCIETY

Capital Paid up.....$965,200.00
Reserve Fund 519,435.00

Head Office—Guelph, Ont.
President—J. R. Howitt, K.C.
1st Vice-President—J. James Shaw.
2nd Vice-President—John R. Phin.
Managing Director—J. M. Purcell.

THE GUELPH TRUST COMPANY

Capital Paid up..... ....$302,500.49
Reserve Fund 151,000.00

Head Office—Guelph, Ont.
President—J. R. Howitt, K.C.
1st Vice-President—J. M. Purcell.
2nd Vice-President—J. James Shaw.
Managing Director—J. M. Purcell.

THE HOME INVESTMENT & SAVINGS ASSOCIATION

Capital Paid up $996,400.00
Reserves and Undivided Profits ... 209,175.18

Head Office—Home Investment Building, 468 Main St., Winnipeg Man.
President M. F. Christie.
Vice-President—John A. Flanders.
Managing Director—W. E. Hobson.

HUDSON BAY MORTGAGE COMPANY LIMITED

Capital Paid up.....$102,720.00
Surplus and Reserve..... Nil

Head Office—623-5 Rogers' Building, 470 Granville St., Vancouver, B.C.
President—T S. Annandale.
Vice-President—R. Dowswell.
Sec.-Treasurer—S. B. Smith.

THE HURON & ERIE MORTGAGE CORPORATION

Capital Paid in $5,000,000
Reserve 1,500,000

Head Office—London, Ont.
President and Chairman of Board—T. G. Meredith, K.C.
General Manager—M. Aylsworth.
Branches— London, Ont., (four); Toronto, Ont.; Hamilton, Ont.; Windsor, Ont.; St. Thomas, Ont.; Chatham, Ont.; Winnipeg, Man.; Edmonton, Alta.; Regina, Sask.; Victoria, Vancouver, B.C.

THE IMPERIAL TRUST COMPANY

Capital Paid up..... $1,000,000.00
Reserve and Undivided Profits..... 630,552.78

Head Office—360 St. James Street, Montreal, P.Q.
President—Chas. A. Hale, K.C.
Vice-Presidents— C. W. Webster, L. S. Webster.
Secretary-Treasurer—W. C. Shaw.

THE INDUSTRIAL MORTGAGE AND TRUST COMPANY

Capital Paid up..... $635,000
Reserve Fund..... .. 250,000
General Investment Reserve..... 85,000

Head Office—197 N. Front Street, Sarnia, Ont.
President—John Cowan, K.C.
Vice-President—John H. Anderson.
Managing Director—W. R. Paul
Branches: Forest, Ont.; Petrolia, Ont.

INTERNATIONAL LOAN COMPANY

Capital Paid up..... $923,454.51
Reserve..... . 178,935.75

Head Office—304 Trust and Loan Bldg., Winnipeg.
President—H. F. M. Ross, M.A.
Vice-President—Andrew Wishart.
General Manager—Geo. W. Argue.
Sec.-Treas.—Clifford Dick, LL.B.

LA COMPAGNIE FONCIERE DE MANITOBA LIMITED

Capital Paid up $600,000.00

Head Office—322 Main St., Winnipeg, Man.
President—M. J. A M. de la Giclais.
Vice-President—T. Turnbull.
General Manager—M. J. A.M. de la Giclais.
Secretary—A. Griveau.

THE LAMBTON LOAN AND INVESTMENT COMPANY

Capital Paid up..... $789,750
Reserve Fund..... 700,000

Head Office—191 Front Street, Sarnia, Ontario.
President—Norman S. Gurd K.C.
Vice-President—Col. R. Mackenzie.
Acting Manager—S. A. Hyde.

THE LAMBTON TRUST CO. LTD.

Capital paid up.....$314,850.00
Reserve Fund... ..... 50,000.00

Head Office—Sarnia, Ont.
President, Norman S. Gurd, K.C.
Acting Manager, S. A. Hyde.

THE LANDED BANKING AND LOAN COMPANY

Capital Paid up.....$1,000,000
Reserve Fund..... 600,000

Head Office—47 James St. South, Hamilton, On
President—Major W. D. Wilson, D.S.O.
Vice-President—Alan V. Young.
Manager—H. M. Patterson.

THE LONDON & WESTERN TRUSTS COMPANY, LIMITED

Capital Paid up..... $1,213,700.00
Reserve Fund..... 300,000.00

Head Office—353 Richmond St., London.
President—Rt. Hon. Arthur Meighen, K.C., P.C.
General Manager—Thos. F. Walker
Secretary—M. W. L. Murray.
Treasurer—J. Godwin.
Branches:—200 Bay St., Toronto, Ont.; 120 London St. W., Windsor, Ont.; 346 Main St. Winnipeg; 455 Howe St., Vancouver, B C.; 555 Bastion St., Victoria, B C.; Standard Bldg., Saskatoon, Sask.

THE MARITIME TRUST COMPANY

Capital Paid up $171,375.00
Surplus..... 29,970.42

Head Office—104 Prince William St., Saint John, N.B.
President—Howard P. Robinson.
Manager—Hedley C. Wilson.
Agencies & Branches—404 Queen St., Fredericton, N.B., Sackville, N.B., Charlottetown, P.E.I., Summerside, P.E.I.

MIDLAND LOAN & SAVINGS CO.

Capital Stock Fully Paid $360,000.00
Reserve Fund..... 460,000.00
Contingent Reserve Fund 20,000 00

Head Office—Port Hope, Ont.
President—S. R. Caldwell.
Vice President—F. Rosevear.
Manager—Walter J. Helm.

MONTREAL LOAN & MORTGAGE COMPANY

Capital Paid up.. ..... $600,000
Reserve Fund..... 850,000

Head Office—14 Canada Life Building, 275 St. James St. West, Montreal P.Q.
President—W. Ernest Bolton.
Vice President—E. Greville Hampson
Managing Director—R. A. Kydd.
Assistant Manager—G. A. McColl.

MONTREAL TRUST COMPANY

Capital Paid up $2,000,000
Reserve Fund..... 3,000,000

Head Office—511 Place D'Armes, Montreal, Que.
President and General Manager—F. G. Donaldson.
Vice-Presidents—Morris W. Wilson, Gordon W. MacDougall, K.C.
Branches—Toronto, Halifax, Winnipeg, Vancouver, Edmonton; St. John's, Nfld.; London, England; Nassau, Bahamas.

MORGAN TRUST COMPANY

Capital Paid up..... $250,000.00
Reserve Fund..... 200,000.00

Head Office—1455 Union Ave. Montreal P.Q.
President—F. Cleveland Morgan.
Vice President and Manager—R. A. Nixon.
Secretary-Treasurer—W. E. Pilborough.

THE MORTGAGE CORPORATION OF NOVA SCOTIA

Capital Paid up..... $680,000.00
Reserve Fund 340,000.00

Head Office—219 Hollis St , Halifax, N. S.
President—A. Handfield Whitman.
Vice President—N. Cyril Mitchell.
Managing Director—Chas. R. Chipman, K.C.

NATIONAL TRUST COMPANY, LIMITED

Capital and Reserve.....$4,750,000

Head Office—20 King Street East, Toronto, Ont.
Chairman of the Board—Hon. Leighton McCarthy, P.C., K.C.
President—J. M. Macdonnell.
Vice-Presidents— The Rt. Hon. Sir Thomas White, G.C.M.G., G. A. Morrow, A. N. Mitchell, J. A. McLeod.
General Manager—J. M. Macdonnell.
Branches—Montreal, Hamilton, Winnipeg, Edmonton.

NIAGARA FALLS LOAN & SAVINGS COMPANY.

Capital Paid up..... $ 773,970.00
Reserve Funds 278,656.00

Head Office—Niagara Falls, Ont.
President—U. H. Bowen.
Vice-President—J. B. Mears.
Secretary—Harry C. Pattinson.

THE NORTHERN CANADIAN MORTGAGE COMPANY LIMITED.

Paid up Capital..... $322,848.65
Surplus..... 31,984.69

Head Office—405 Nanton Bldg., 203 Portage Ave., Winnipeg, Man.
President—Geo. W. Northwood.
Vice-President—Thos. L. Hartley.
Secretary—James H. Peace.

THE NORTHERN MORTGAGE COMPANY OF CANADA

Capital Paid up. ..... $ 150,000.00
Capital Stock Reduction Account 105,000.00
Deficit Account 21,897.09

Head Office—Victory Building, 333 Main St., Winnipeg.
President—N. J. Breen.
Vice Presidents— P. C. Shepherd and J. A. Crowe.
Manager—J. H. Riley.

THE NORTHERN TRUSTS COMPANY

Capital Paid up..... $ 600,000.00
Reserve Funds and Surplus..... 512,793.00

Head Office—Victory Building, Winnipeg, Man.
President—C. S. Riley
General Manager—J. H. Riley.
Branches—Regina, Sask.; Calgary, Alta.

NOVA SCOTIA SAVINGS, LOAN AND BUILDING SOCIETY

Capital Paid up.....$1,395 178.38
Reserve 370,000.00

Head Office—92-94 Granville St., Halifax, N.S.
President—Arthur B. Wiswell.
Vice-President—J. Fred Fraser.
Secy.-Treas. and Manager—F. A. Lane.

THE NOVA SCOTIA TRUST COMPANY

Capital Paid up ..... $ 500,000
Reserve Fund..... 250,000

Head Office—162 Hollis St., Halifax, N S.
President—M. S. Clarke.
Vice Presidents—B. P. Saunders, R. W. Elliot.
Managing Director—R. W. Elliot.
Secretary and Manager—G. R. Harrison.

OKANAGAN LOAN & INVESTMENT TRUST CO.

Capital..... $250,000.00

Head Office—Kelowna, B.C.
Chairman—J. R. Beale, M.A., J.P.
Vice-Chairman—D. K. Gordon.
Director and Manager—O. St. P. Aitkens, M.C.

OKANAGAN INVESTMENTS CO. LTD.

Capital $402,000.00
Reserve..... 35,000.00

Office and Officers—same as preceding company.

THE ONTARIO LOAN AND DEBENTURE COMPANY

Capital Paid up..... $2,000,000
Reserve Fund 2,400,000

Head Office—139 Dundas Street, London, Ontario.
President—Archibald McPherson
Vice President—Thomas H. Main.
Manager—Thomas H. Main.
Assistant Manager—Joseph P. Dewan.

OSLER & NANTON TRUST COMPANY.

Capital Paid up..... $325,000.00
Reserves..... $230,000.00

Head Office—Main & Portage Ave., Winnipeg, Man.
President—H. F. Osler.
Vice-President—C. M. Taylor
Secretary—D. A. B. Murray, C.A.
Assistant Secretary—J. F. Tod.

THE PETERBOROUGH WORKINGMEN'S BUILDING AND SAVINGS SOCIETY

Capital Paid up $129,542.86
Undivided Profits..... 17,831.90

Head Office—414 Water St., Peterborough, Ont.
President—James Lynch.
Vice-President—Fred J. Overend.
Secretary—John R. Corkery.

THE PREMIER TRUST COMPANY

Capital Paid up..... $1,232,238.00
Investment Reserve..... .. 125,000.00

Head Office—19 Richmond St. West, Toronto 2, Ont.
President—Thomas B. Holmes.
Vice-President—John Dearness, LL.D.
General Manager—Thomas B. Holmes.
Secretary—N. S. Watt.
Branch Offices — 428 Richmond St., London, Ont.; 44 James Street, St. Catharines, Ont.

THE PROVIDENT INVESTMENT CO.

Capital Paid up.....$100,000.00

Head Office—38 King Street West, Toronto.
President—A. H. Cox.
Vice-President—H. K. Cox.
General Manager—A. H. Cox.

PRUDENTIAL TRUST COMPANY LIMITED

Capital Paid up $175,270.00
Reserve..... 94,251.91

Head Office— St. John St., Montreal, Que.
President—Henry N. Chauvin, K.C.
Vice-Presidents—Paul Galibert, L. R. Champion.
General Manager—Frank S. Taylor.
Branches—Regina, Sask., Toronto, Ont., Calgary, Alta., Vancouver, B. C.

THE REAL ESTATE LOAN COMPANY OF CANADA, LIMITED

Capital Paid up.....$500,000
Reserve Fund..... .... 215.000

Head Office—Confederation Life Bldg., Toronto, Ont.
President—M. A. Mackenzie.
Vice-President—Henry Borden.
Managing Director—C. A. Morris.
Manitoba Agent—R. M. Horning, Winnipeg.
British Columbia Agents—Edwards, McNair & Russell, Vancouver.
Alberta Agents — The National Trust Co. Limited, Edmonton.

THE ROYAL TRUST COMPANY

Capital Paid up..... $2,000,000
Reserve Fund and
Unappropriated Profits..... 4,977,141.53

Head Office—105 St. James St., W., Montreal, P.Q.
President—Huntly R. Drummond.
Vice-President and General Manager—R. P. Jellett.
Asst. General Manager—Ross Clarkson.
Branches—Calgary, Edmonton, Alta.; Halifax, N.S.; Hamilton, Ont.; Ottawa, Ont.; Quebec, Que.; Saint John, N.B.; St. John's, Nfld.; Toronto, Ont.; Vancouver, Victoria, B.C.; Winnipeg, Man.; London, Eng.
Agency—Charlottetown, P.E.I.

THE SASKATCHEWAN LOAN AND INVESTMENT CO., LIMITED

Capital Paid up.....$361,646.47
Reserve..... 40,000.00

Head Office—Moose Jaw, Sask.
President—N. J. Bellamy.
Vice-President—Wm. Hillson.
Secretary—C. D. Grayson.

THE SCOTTISH TRUST COMPANY

Capital Paid up.....$250,000.00

Head Office—Windsor Station, Montreal, Que.
President, Sir Edward Beatty, G.B.E.
Vice-President—D. C. Coleman.
Secretary-Treasurer—F. Bramley.

THE SECURITY TRUST CO., LIMITED

Capital Paid up.....$57,800

Head Office—Calgary, Alberta
President and Managing Director—W. M. Connacher.

SHERBROOKE TRUST COMPANY

Capital Paid up..... ....$300,000.00
Reserve and Surplus Profits..... 297,000.00

Head Office—Wellington St., Sherbrooke, Que.
President—Chenier Picard, N.P.
Secretary-Treasurer—P. M. Robins.

SOCIÉTÉ DE PRÊTS ET PLACEMENTS DE QUÉBEC

Capital Paid up.....$800,000.00
Reserves..... 368,586.81

Head Office—81 St. Peter Street, Quebec, P.Q.
President—J. A. Grenier.
Vice President—Yves Montreuil, notaire.
Sec.-Treas. and General Manager—Ls. Ph. Dionne.

SOCIETE NATIONALE DE FIDUCIE

Capital Paid up..... $200,000.00
Reserves..... 355,000.00
Surplus Account..... 43,364.01

Head Office—41 St. James St. West, Montreal, P.Q.
President—Victor Morin, N. P.
Vice President— Guy Vanier, K. C.
Vice-Pres. and General Manager—J. V. Desaulniers, B.A.

THE STERLING TRUSTS CORPORATION

Capital Paid up $803,300.00
Reserves..... 79,755.76

Head Office—The Sterling Tower, Toronto, Ont.
President and General Manager— Charles Bauckham.
Vice-President—A. W. Briggs, K.C.
Secretary—James R. Lovatt.
Branch—Regina, Sask. *Manager*—J. S. Hamilton.

THE SUN TRUST, LIMITED

Capital Paid up $250,000
Reserve Fund 60,000

Head Office—10 St. James St., West, Montreal, P.Q.
President—Arthur Vallée, K.C., LL.D.
Vice-Presidents—Jos. A. Simard, Albert Hudon, Hon. J. A. Brillant, M.L.C.
General Manager—Herve Prevost
Branch Manager—J. Hebert Chretien.
Branch Office—132 St. Peter St., Quebec, Que.

THE TORONTO GENERAL TRUSTS CORPORATION

Capital Paid up $3,000,000
Reserve 1,500,000

Head Office—253 Bay St., Toronto, Ont.
President—A. E. Phipps.
Vice-President—Chas. McCrea, K.C.
Vice-President and General Manager—W. G. Watson.
Branches—36 Bloor St. W., Toronto, Montreal, Ottawa, Windsor, Winnipeg, Regina, Saskatoon, Calgary, Vancouver.

THE TORONTO MORTGAGE COMPANY

Capital Paid up $1,000,000.00
Reserve 1,250,000.00

Head Office—13 Toronto St., Toronto, Ont.
President—A. M. M. Kirkpatrick.
Vice-Presidents—G. B. Strathy, K.C., Geo. D. Kirkpatrick.
General Manager—Walter Gillespie

TORONTO SAVINGS AND LOAN COMPANY

Capital Paid up $2,000,000
Reserve Fund 1,200,000

Head Office—435-437 George St., Peterborough, Ont.
President—W. J. Hastie.
Vice-President—Hon. Leighton McCarthy, P.C., K.C.
Manager—G. H. Thompson.
Secretary—B. V. Moore.

THE TRADERS TRUST COMPANY

Head Office—Union Trust Building, Winnipeg, Man.
President—T. Jackson.
Secretary—D. A. McCormack.

THE TRUST AND LOAN COMPANY OF CANADA

Capital Paid up £1,936,930
Reserve Fund ..... £ 89,315

Head Office—1 Great Winchester St., London, E.C., England.
Head Office for Canada: 10 St. James Street E., Montreal P.Q.
President—The Right Hon. The Viscount Greenwood, P.C., K.C.
Commissioner—R. Chas. Young, Montreal.
Managers—A. J. B. Milborne, Montreal, P.Q.; James Quigley, Regina, Sask.; A. W. Mahaffy, Winnipeg, Man.

TRUST GENERAL DU CANADA
(GENERAL TRUST OF CANADA,)

Capital Paid up ..... $1,105,000.

Head Office—112 St. James St. West, Montreal P.Q.
President—Hon. Donat Raymond.
Vice Presidents—Beaudry Leman, L. J. A. Amyot.
General Manager—René Morin, N.P.
Branch—Quebec.

THE TRUSTS AND GUARANTEE COMPANY LIMITED

Capital Paid up $1,267,500.00
Profit and Loss Account 336,588.15

Head Office—302 Bay Street, Toronto, Ont.
President—Arthur F. White
Vice-Presidents—Col. The Hon. H. A. Bruce, H. A. Howard, C. S. Hamilton.
General Managers—C. S. Hamilton, Toronto; H. A. Howard, Calgary.
Branches—Calgary, Alta.; Brantford, Ont., Toronto, Ont., Windsor, Ont. Winnipeg, Man.

THE VICTORIA TRUST AND SAVINGS COMPANY

Capital Paid up $810,000
Reserve Fund 300,000
Investment Reserve 385,000

Head Office—85 Kent St., Lindsay, Ont.
President—T. H. Stinson, K.C.
Vice-President—J. B. Begg.
Managing Director—C. E. Weeks.

WATERLOO TRUST & SAVINGS COMPANY

Capital Paid up $1,000,000
Reserve Funds 400,000

Head Office—Waterloo, Ont.
Main Office—Kitchener, Ont.
President—F. S. Kumpf.
Vice-Presidents—L. L. Lang, Henry Knell.
Managing Director—P. V. Wilson.
Branches—Waterloo, Kitchener, Galt, Preston, Ont.

WESTERN HOMES, LIMITED

Capital Paid up $1,472,523.13
General Reserve 11,264.32

Head Office—202 Lombard Building Winnipeg, Man.
President & General Manager—Willis Argue
General Agents—Argue Brothers Ltd.

THE WESTERN TRUST COMPANY

Capital Paid up $1,005,000.00
General Reserve Fund 250,000.00
Special Reserve Fund 136,447.00

Head Office—1002 McArthur Bldg. Winnipeg, Man.
President—Robert Johnston.
Managing Director—A. B. Adamson, Esq.
Secretary—A. I. Grierson, Esq.
Branches—Regina, Sask., Edmonton, Alta.,

WESTMINSTER TRUST COMPANY

Capital Paid up $453,400.00
Reserves 114,466.32

Head Office—New Westminster, B.C.
President—D. H. Collister.
Vice-President—H. G. Johnston, K.C.
Manager—W. D. Bowden.

THE WINNIPEG MERCANTILE TRUST COMPANY

Capital Paid up $102,000.00
Reserve 23,000.00

Head Office—265 Portage Ave., Winnipeg, Man.
President—H. L. Willson.
Vice-President—W. M. Crichton.
Secretary-Treasurer—S. Price Rattray.

THE YORKSHIRE & PACIFIC SECURITIES LIMITED

Capital Paid up £274,990: 0: 0
Reserve & Carry forward to 1942 64,844: 15: 4

Head Office—Station Street Buildings, Huddersfield, England.
Managing Director—Col. Gilbert Norton, D.S.O., T.D.
Secretary—John Gordon Turner.
Canadian Offices—525 Seymour St., Vancouver, B.C.
600 View St., Victoria, B.C.

COMPANIES REPORTED NOT ACTIVE OR OUT OF BUSINESS

Commercial Loan and Trust Co., Winnipeg: in liquidation, 1921, Toronto General Trusts Corp., Winnipeg, Liquidator.

The Maritime Trust Corporation, Halifax, N.S. Sold out to Royal Trust Company, 1924.

Mercantile Trust Company of Canada, Limited, Hamilton, Ont. Assets sold to National Trust Co., Limited, 1924.

Northwestern Trust Co., Winnipeg, Man. Liquidators, W. S. Newton & Co., Winnipeg, 1928.

The Hudson Bay Mortgage Corporation went into voluntary liquidation Jan. 15th., 1926; its assets were taken over by Hudson Bay Mortgage Co., Limited, incorporated under B.C. Companies Act, Jan. 1st., 1926.

The Grey & Bruce Loan Co., and Owen Sound Loan & Savings Co., amalgamated April, 1926, forming a new company called The Grey & Bruce Trust & Savings Co.

The Hamilton Provident and Loan Corporation; Assets were sold July 15, 1926 to The Huron & Erie Mortgage Corporation.

Interior Trust Co., Winnipeg, discontinued 1927 (In course of liquidation, 1937).

The Great West Permanent Loan Company Winnipeg, Man.; Provisional Liquidator, National Trust Co., Winnipeg, Man. (1927).

Brantford Trust Co., Limited, Brantford; absorbed by Canada Permanent Trust Co., Feb., 1927.

British Columbia Permanent Loan Co., Vancouver, absorbed by Canada Permanent Mortgage Corp, July, 1927.

Royal Loan & Saving Co., Brantford; absorbed by Canada Permanent Mortgage Corp., Feb. 1927.

Port Arthur and Fort William Mortgage Co., Ltd., Toronto. Went into voluntary liquidation, Oct. 1, 1926. Liquidator: John de N. Kennedy, former secretary of the company.

Westmount Trust Co., Montreal; discontinued 1926.

Southern Loan and Savings Co., St. Thomas, Ont.; Purchased by Huron and Erie Mtge. Corp., (1927).

Frontenac Loan and Investment Society, Kingston, Ont.; discontinued 1927; Trust & Guarantee Co., Toronto, Liquidators.

The Colonial Investment & Loan Co., Toronto: Winding up order April 24, 1928. Imperial Trust Co. appointed permanent liquidator, June 5, 1928.

Canada Landed & National Investment Co., Ltd., Toronto: Purchased by Canada Permanent Mortgage Corpn. as at Jan. 1, 1928, for a consideration of $120 for each $50 actually paid on the sh. of the Canada Landed.

Canada Standard Loan Co., Winnipeg: Dominion winding-up order, Feb. 25, 1928: W. S. Newton, permanent liquidator.

Saskatchewan Mortgage and Trust Corp., Ltd. Assets purchased by The Toronto General Trusts, Corpn., Jan., 1928.

Dyment Securities, Loan & Savings Co., Barrie: Discontinued, 1928.

Imperial Canadian Trust Co.: Montreal Trust Co. Winnipeg, appointed permanent liquidator, Feb. 24 1928.

British Western Trust Corp., Ltd., Regina, Sask., taken over by the Western Trust Co., 1928.

Southern Manitoba Trust Co., Winnipeg. In liquidation; Toronto General Trusts Corp., Winnipeg, appointed Liquidator, Jan. 12, 1928.

London Loan & Savings Co., London: Purchased by Huron and Erie Mortgage Corporation. August 1929.

Saskatchewan Trust Co. of Moose Jaw, Ltd.; discontinued business, 1929.

Canadian Mortgage Investment Co., 10 Adelaide St., E., Toronto; retired from mortgage business.

The Standard Trusts Co., Winnipeg. Sold to The London & Western Trusts Co., Ltd., Toronto, Dec. 18, 1929.

The Consolidated Trusts Corporation, London. Assets, etc., purchased by Canada Trust Co., London, effective Jan. 1st., 1930.

Ontario Mortgage Co., Toronto. Assets purchased by Ipswich Investments, Ltd., Aug. 30, 1930.

Quebec Savings and Trust Co., Montreal. Business taken over by Chartered Trust and Executor Co., Montreal, November, 1930.

The Peoples Loan and Savings Corp., London, Ont. Assets acquired and liabilities assumed by The Huron & Erie Mortgage Corp., Jan. 2, 1931.

London-Saskatchewan Investment Co., Ltd. Succeeded by Georgia Investment Co., Ltd., 1931.

The Canadian Guaranty Trust Co., Brandon, Man. Winding-up order June 1st, 1931; Permanent Liquidator, W. S. Newton, 356 Main St., Winnipeg.

Scottish Provincial Investment Co. Ltd., Regina, Sask.: Trustee in Bankruptcy appointed —Western Trust Co., Regina, 1931.

The Capital Loan & Mortgage Corp. Ltd., Winnipeg, Man. Amalgamated with The Equitable Trust Co., Winnipeg, Jan. 1, 1932.

The Winnipeg Trustee Company of Canada, Winnipeg, in liquidation; The Northern Trusts Company, Winnipeg, liquidator; 1933.

The Imperial Trusts Co. of Canada, Toronto; purchased by and merged with The Premier Trust Co., April, 1934.

East Lambton Farmers' Loan & Savings Co., Forest, Ont.; purchased by The Industrial Mortgage & Trust Co., Sarnia, 1933. Ratified January, 1934.

The Union Trust Co. Ltd., Toronto; purchased by The Trusts & Guarantee Co. Ltd., Toronto; Dec. 31st, 1933.

Marcil Trust Co., Montreal. Business wound up; charter surrendered, 1935.

The Crown Savings & Loan Co., Petrolia, Ont. Absorbed by The Industrial Mortgage and Trust Co., Sarnia, Ont., December, 1935.

Saskatchewan General Trusts Corp'n. Ltd., Regina; Business being wound up; Canada Permanent Trust Co., Liquidator, 1936.

The Cannington Trust Co. Ltd., Regina, Sask. Company not active; being wound up (1936). Mr. R. H. Cook, Manager.

The Occidental Trust Co., Wawanesa, Man. In voluntary liquidation, 1937.

Security Loan & Savings Co., St. Catharines, Ont. Purchased by the Premier Trust Co., Toronto, as at Dec. 31., 1936.

Community Trusts Corporation, Chatham, Ont., Purchased by The Canada Trust Co., London, Ont., as of January 1, 1938.

The Title Guarantee and Trust Corp. of Canada, Montreal. In liquidation, Nov. 28, 1938; Gordon W. Scott, C.A., Liquidator, 407 McGill St., Montreal.

The Home Building and Savings Association, 197 Sparks St., Ottawa, discontinued business, 1939; made application to surrender charter, 1941.

Fidelity Trusts Co. of Ontario, Niagara Falls, Ont. A merger of this company with the Guaranty Trust Co. of Canada as of Nov. 1, 1940, was ratified by a shareholders' meeting on Nov. 25, 1940.

The Sterling Trust Co. of British Columbia, 751 Dunsmuir St., Vancouver. In liquidation, 1942.

Japan and Canada Trust Savings Co. Under control of The Custodian, Department of the Secretary of State, Ottawa, 1942.

RAILWAYS IN CANADA

WITH THEIR EQUIPMENT AND PRINCIPAL OFFICIALS, AND NAME OF EXPRESS COMPANY OPERATING OVER (OR CONNECTING WITH) THEIR LINE

ALSO CANADIAN PACIFIC AIR LINES LTD. AND TRANS-CANADA AIR LINES LTD.

See also "List of old and new names of Railways," page 106

ALGOMA CENTRAL AND HUDSON BAY RAILWAY

Express Co.—Algoma Central
322 miles. 23 locomotives. 1178 cars.
President—E. B. Barber, Sault Ste. Marie, Ont.
Purchasing Agent— F. H. Allinson, Sault Ste. Marie, Ont.
Traffic Manager—J. P. Mader, Sault Ste. Marie, Ont.

ALMA AND JONQUIERE RAILWAY

Express Co.—Canadian National
11 miles. 3 locomotives. 7 cars.
President—R. E. Powell, Montreal, Que.
General Auditor and Manager—T. J. Butler, Isle Maligne, P.Q.

BRITISH COLUMBIA ELECTRIC RAILWAY

Express Co., none (Canadian National and Canadian Pacific Exp. Cos. connect).
213 miles. 11 electric locomotives. 559 cars.
President—W. G. Murrin, Vancouver, B.C.
Vice Presidents—E. H. Adams, Vancouver, B.C.; A. T. Goward, Victoria, B.C.
General Freight and Passenger Agent— W. D. Power, Vancouver, B.C.
Purchasing Agent — W. Gordon, Vancouver, B.C.

CANADA AND GULF TERMINAL RAILWAY

Express Co.—None
(Canadian National Exp. Co. connects)
38 miles. 5 locomotives. 41 cars.
President—J. A. O'Brien, Ottawa, Ont.
Vice-President—H. A. Green, Ottawa, Ont.
General Superintendent—T. J. Fouhy, Mont Joli, Que.

CANADIAN NATIONAL RAILWAYS

Express Co.—Canadian National.
23,556 miles including C. Vt. Ry. (422 miles) D. W. and P. Ry. (173 miles) and lines in U.S.A. (1,221 miles). 2,537 locomotives. 97,427 cars.
President and Chairman—R. C. Vaughan, Montreal, Que.
Executive Asst.—E. P. Mallory, Montreal, Que.
Asst. to the President—M. A. Metcalf, Montreal, Que.
Vice-Presidents — Duncan C. Grant, Alistair Fraser, N. B. Walton, D. McK. Ford, Montreal, Que.; F. L. C. Bond, Toronto, Ont.; W. U. Appleton, Moncton, N.B.; W. R. Devenish, Winnipeg, Man.
Purchasing Agents — E. A. Bromley, Montreal, Que.; A. J. Wilmot, Moncton, N.B.; J. W. Corbett, Toronto, Ont.; W. J. Sturges, Winnipeg, Man.; H. L. Taylor, Vancouver, B.C.; T. P. Harris, Detroit, Mich.
General Passenger Traffic Manager—C. W. Johnston, Montreal, Que.
General Freight Traffic Manager—G. R. Fairhead, Montreal, Que.
General Passenger Agents— A. M. Kirk, Montreal, Que.; R. J. S. Weatherston, Moncton, N.B.; H. C. Bourlier, Toronto, Ont.; O. A. Trudeau, Montreal, Que.; W. E. Dobbs, Winnipeg, Man.; Wm. Stapleton, Vancouver, B.C.

CANADIAN PACIFIC RAILWAY

Express Co.—Canadian Pacific
17,058 miles. 1,690 locomotives. 82,771 cars.
Chairman—Sir Edward Beatty, G.B.E., Montreal, Que.
President—D. C. Coleman, Montreal, Que.
Vice-Presidents— W. M. Neal, L. B. Unwin, Geo. Stephen, Montreal, Que.; H. J. Humphrey, Toronto, Ont.; W. A. Mather, Winnipeg, Man.
General Purchasing Agent—B. W. Roberts, Montreal, Que.
Passenger Traffic Manager— R. G. McNéillie, Montreal, Que.
General Managers—H. J. Humphrey (V.P.), Toronto, Ont., H. C. Grout, Winnipeg, Man.
Freight Traffic Manager—C. E. Jefferson, Montreal, Que.
General Manager of Communications—W. D. Neil, Montreal, Que.
General Passenger Agents;— G. E. Carter, Montreal, Que.; Wm. Horder, Winnipeg, Man.; G. B. Burpee, Vancouver, B. C.

CENTRAL VERMONT RAILWAY

(Owned by Canadian National Railways)
Express Co.—Railway Express Agency
422 miles (only 28 miles in Canada). 62 locomotives. 1,926 cars.
General Freight Agent— W. A. Kember, Boston, Mass.
General Passenger Agent—T. E. P. Pringle, St. Albans, Vt.
Purchasing Agent—H. M. Dewart, St. Albans, Vt.
Superintendent, Motive Power and Car Equipment—H. T. Nowell, St. Albans, Vt.

CUMBERLAND RAILWAY AND COAL COMPANY

Express Co.—Canadian National
32 miles. 6 locomotives. 231 cars.
President—Arthur Cross, Montreal, Que.
Purchasing Agent—D. S. Hines, Sydney, N.S.
General Traffic and Transportation Manager—J. R. McIsaac, Sydney, N.S.

DOMINION ATLANTIC RAILWAY

Express Co.—Canadian Pacific
304 miles. 23 locomotives. 140 cars.
(Canadian Pacific Rly. Interests)
President—W. M. Neal, Montreal, Que.
Vice-President—H. J. Humphrey, Toronto, Ont.
Manager—Laurie Ells, Kentville, N.S.
General Freight & Passenger Agent—A. T. Smith, Halifax, N. S.

ESQUIMALT AND NANAIMO RAILWAY

Express Co.—Canadian Pacific
209 miles. 25 locomotives. 483 cars.
(Canadian Pacific Interests.)
Assistant General Manager—C. A. Cotterell, Vancouver, B.C.
General Agent, Passenger Dept.—R. J. Burland, Victoria, B.C.
Purchasing Agent—J. Arnott, Vancouver, B.C.

ESSEX TERMINAL RAILWAY

(Freight only.)
21 miles. 7 locomotives. 56 cars.
President—A. Cross, Montreal, Que.
Vice-President and Managing Director—C. B. Lang, Montreal, Que.
General Manager—A. St. C. Ryley, Walkerville, Ont.
Purchasing Agent—C. D. Henderson, Walkerville, Ont.

GRAND RIVER RAILWAY

Express Co.—Canadian Pacific
21 miles 4 locomotives. 11 cars.
(Canadian Pacific interests)
President—H. J. Humphrey, Toronto, Ont.
Manager—M. W. Kirkwood, Preston, Ont.
Assist. Gen. Freight and Passenger Agt.—G. L. Barber, Preston, Ont.

GREATER WINNIPEG WATER DISTRICT RAILWAY

Express Co., none.
97 miles. 4 locomotives. 202 cars.
Chairman of Commissioners — W. M. Scott, Winnipeg, Man.
General Superintendent — G. McFadden, St. Boniface, Man.

GREAT NORTHERN RAILWAY
Express Co.—Railway Express Agency
8,077 miles (only 199 miles in Canada). 913 locomotives. 45,735 cars.
President—F. J. Gavin, St. Paul, Minn.
Vice-President, Traffic Dept.—F. R. Newman, St. Paul, Minn.
Freight Traffic Manager—P. H. Burnham, St. Paul, Minn.
Passenger Traffic Manager—A.J. Dickinson, St. Paul, Minn.
Purchasing Agent— A. N. Crenshaw, St. Paul Minn.

HUDSON BAY RAILWAY
(See Canadian National Railways)

LAKE ERIE AND NORTHERN RAILWAY
Express Co.—Canadian Pacific
51 miles. 3 locomotives. 10 cars.
(Canadian Pacific Interests.)
President—H. J. Humphrey, Toronto, Ont.
Manager—M. W. Kirkwood, Preston, Ont.
Asst. General Freight and Passenger Agent—G. L. Barber, Preston, Ont.

LONDON AND PORT STANLEY RAILWAY
Express Co.—Railway Express Agency
25 miles. 4 locomotives. 41 cars.
Owners—London, Ont., Railway Commission.
General Manager, E. V. Buchanan, London, Ont.
Secretary—J. E. Richards, London, Ont.

MARITIME COAL, RAILWAY AND POWER COMPANY
Express Co.—Canadian National
15 miles. 4 locomotives. 13 cars.
General Manager—N. T. Avard, Amherst, N.S.

MICHIGAN CENTRAL RAILROAD
(New York Central System)
Express Co.—Railway Express Agency
(Mileage and equipment is included in the New York Central R.R.)
President—F. E. Williamson, New York, N.Y.
Purchasing Agent—F. S. Austin, New York, N.Y.
General Freight Agent—L. J. Brinkman, Detroit, Mich.
General Passenger Agent— A. W. Foellger, Chicago, Ill.
Chief Engineer—Geo. H. Harris, Chicago, Ill.

MONTREAL AND SOUTHERN COUNTIES RY.
Express Co.—Canadian National
54 miles. 41 passenger cars, (elec.).
2 locomotives,(elec.). 23 misc. cars.
(Canadian National Rlys. Interests)
President—R. C. Vaughan, Montreal, Que.
General Superintendent, E. B. Walker, Toronto, Ont.
Superintendent— J. E. Laporte, St. Lambert, Que.
Purchasing Agent— E. A. Bromley, Montreal, Que.

MORRISSEY, FERNIE AND MICHEL RAILWAY
Express Co, none. (Canadian Pacific Exp. Co. connects).
5 miles. 2 locomotives. 24 cars.
President and General Manager, H. P. Wilson. Fernie, B.C.

NAPIERVILLE JUNCTION RAILWAY
Express Co.—Railway Express Agency
28 miles. 1 locomotive. 2 cars.
President—J. H. Nuelle, Montreal, Que.
Vice-President—R. E. Kendrick, Montreal, Que.
General Freight and Passenger Agent—N. J. Ferguson, Montreal, Que.

NEW YORK CENTRAL RAILROAD CO.
Express Co.—Railway Express Agency
10,918 miles (only 497 miles in Canada). 3,427 locomotives. 139,029 cars.
President—F. E. Williamson, New York, N.Y.

Vice - Pres. (Purchases and Stores)— W. C. Bower, New York, N.Y.
Freight Traffic Manager — J. P. Dervin, New York, N.Y.
General Passenger Traffic Manager — F. H. Baird, New York, N.Y.

NIAGARA, ST. CATHARINES AND TORONTO RAILWAY
Express Co.—Canadian National
57 miles. 55 passenger cars. (elec.). 7 locomotives, (elec.). 7 misc. work cars (elec.). 11 buses.
(Canadian National Railways interests).
Vice-President and General Manager—F. L. C. Bond, Toronto, Ont.
General Passenger Agent—H. C. Bourlier, Toronto, Ont.
General Superintendent—E. B. Walker, Toronto, Ont.
Superintendent—J. R. Empringham, St. Catharines, Ont.

NORTHERN ALBERTA RAILWAYS
(Owned jointly by Canadian National and Canadian Pacific Railways.)
Express Co.—Northern Alberta
923 miles. 16 locomotives. 125 cars.
President—R. C. Vaughan, Montreal, Que.
Vice-President—D. C. Coleman, Montreal, Que.
General Manager—J. M. MacArthur, Edmonton, Alta.
Superintendent—J. E. Deakin, Edmonton, Alta.

NORTHERN PACIFIC RAILWAY
Express Co.—Railway Express Agency
6,889 miles (only 66 miles of leased line in Canada). 843 locomotives. 44,981 cars.
President—C. E. Denney, St. Paul, Minn.
Freight Traffic Manager—W. H. Millard, St. Paul, Minn.
Passenger Traffic Manager—E. E. Nelson, St. Paul, Minn.
Purchasing Agent—E. M. Willis, St. Paul, Minn.

OSHAWA RAILWAY
(Canadian National Rys. Interests)
Express Co.—none
25 miles, 9 passenger cars, (elec.).
6 locomotives, (elec.). 3 misc. cars.
General Manager—F. L. C. Bond, Toronto, Ont.
General Superintendent—E. B. Walker, Toronto, Ont.
Superintendent—J. H. McDiarmid, Oshawa, Ont.

PACIFIC GREAT EASTERN RAILWAY
Express Co., none (Canadian National and Canadian Pacific Exp. Cos. connect)
348 miles. 12 locomotives. 324 cars.
Owners—Government of British Columbia.
President—C. Spencer, Vancouver, B.C.
General Manager—W. H. Tobey, Vancouver, B.C.
Superintendent—J. A. Quick, Squamish, B.C.

PERE MARQUETTE RAILROAD
Express Co.—Canadian Pacific
2,116 miles (only 201 miles in Canada). 290 locomotives. 14,550 cars.
President—G. D. Brooke, Cleveland, Ohio.
Vice-President— R. J. Bowman, Detroit, Mich.
General Passenger Agent—F. A. Young, Detroit, Mich.
General Freight Agent—E. L. Thrall, Detroit, Mich.
Purchasing Agent—W. C. Atherton Cleveland, Ohio.

QUEBEC CENTRAL RAILWAY
Express Co.—Canadian Pacific
362 miles. 20 locomotives. 431 cars.
(Canadian Pacific interests).
President—W. M. Neal, Montreal, Que.
Vice-President—H. J. Humphrey, Toronto, Ont.
General Manager—G. D. Wadsworth, Sherbrooke, Que.
General Freight and Passenger Agent—J. T. Hawkins, Sherbrooke, Que.
Superintendent—F. H. Hibbard, Sherbrooke, Que.

QUEBEC RAILWAY, LIGHT AND POWER COMPANY
Express Co., none (Canadian National and Canadian Pacific Exp. Cos. connect)
33 miles. 7 locomotives. 225 cars.
General Manager—J. E. Tanguay, Quebec, Que.
Superintendent—J. A. Cote, Quebec, Que.

ROBERVAL & SAGUENAY RAILWAY

Express Co.—Canadian National
36 miles. 9 locomotives. 266 cars.

President—R. E. Powell, Montreal, Que.
Vice-Pres. and Managing Director—W. C. Duncan, Montreal, Que.
Manager, L. P. Thomason, Arvida, Que.

SYDNEY AND LOUISBURG RAILWAY

Express Co.—Canadian National
120 miles. 26 locomotives. 1,875 cars.

President—Arthur Cross, Montreal, Que.
Purchasing Agent—D. S. Hines, Sydney, N.S.
General Traffic and Transportation Manager—J. R. McIsaac, Sydney, N.S.
Mechanical Superintendent — J. G. Fisher, Glace Bay, N.S.

TEMISCOUATA RAILWAY

Express Co.—Canadian National
113 miles. 7 locomotives. 120 cars.

President and Managing Director—C. A. Stewart, Riviere du Loup, Que.
Accountant—J. T. Lavoie, Riviere du Loup, Que.

TEMISKAMING AND NORTHERN ONTARIO RAILWAY

(Owned by Province of Ontario.)

Express Cos.—Can. National and Can. Pacific
575 miles. 56 locomotives. 897 cars.

Chairman and General Manager—A. H. Cavanagh, North Bay, Ont.
Traffic Manager—C. O. Baker, North Bay, Ont.
General Freight and Passenger Agent—R. P. C. McLeod, North Bay, Ont.
Superintendent—A. Jardine, Englehart, Ont.
Purchasing Agent—G. B. Alford, North Bay, Ont.

THOUSAND ISLANDS RAILWAY

Express Co.—Canadian National
5 miles. 1 locomotive (Gas-Elec.)
2 passenger cars. 1 misc. car.
(Canadian National Railways interests)

General Manager—F. L. C. Bond, Toronto, Ont.
General Superintendent, E. B. Walker, Toronto, Ont.

TORONTO, HAMILTON AND BUFFALO RAILWAY

Express Co.—Railway Express Agency
111 miles. 24 locomotives. 1135 cars.

President—F. E. Williamson, New York, N.Y.
Vice-President— Sir Edward Beatty, G.B.E., Montreal, Que.
Vice-President and General Manager—H. T. Malcolmson, Hamilton, Ont.
General Freight and Passenger Agent—R. F. Hill, Hamilton, Ont.
Purchasing Agent—H. H. Disher, Hamilton, Ont.

VANCOUVER AND LULU ISLAND RLY. CO.

(Canadian Pacific Railway Co., Lessee)
Express Co.—None (freight only) 30 miles.

President—W. A. Mather, Winnipeg.
Gen. Freight Agent—A. T. McKean, Vancouver.

WABASH RAILWAY COMPANY

Express Co.—Railway Express Agency
(No Express Co. in Canada, freight only).
2,394 miles (only 239 miles of leased line in Canada)
412 locomotives. 18,621 cars.

Purchasing Agent—K. L. Brenner, St. Louis, Mo.
Gen. Freight Traffic Manager— L. E. Clarahan, St. Louis, Mo.
Passenger Traffic Manager—T. M. Hayes, St. Louis, Mo.

WELLINGTON COLLIERY RAILWAY

Express Co., none (Canadian Pacific Exp. Co. connects)
19 miles. 1 locomotive. 18 cars.

General Offices—Cumberland, B.C.

WHITE PASS AND YUKON ROUTE

Express Co.—Railway Express Agency
110 miles. 9 locomotives. 202 cars.

President and General Manager— C. J. Rogers, Seattle, Wash.
Master Mechanic— G. A. Benedict, Skagway, Alaska.

WINNIPEG, SELKIRK AND LAKE WINNIPEG RAILWAY

Express Co.—Canadian National
Head Office:—Winnipeg, Man.

AIR LINES

CANADIAN PACIFIC AIR LINES, LIMITED

Head Office—Windsor Station, Montreal, Que.

General Offices—Dominion Square Building, Montreal, Que.

President—L. B. Unwin, Montreal, Que.

Vice-President—W. M. Neal, Montreal, Que.

Vice-President and General Manager—C. H. Dickins, Dominion Square Bldg., Montreal, Que.
General Manager, Western Lines—G. W. G. McConachie, Edmonton, Alta.
Comptroller—W. R. Patterson, Montreal, Que.

TRANS-CANADA AIR LINES, LIMITED

EXPRESS CO.—CANADIAN NATIONAL

General Traffic Dept.—Room 400, Nanton Bldg., 203 Portage Ave., Winnipeg, Man.
Operations Headquarters—Stevenson Field, Winnipeg, Man.
President—H. J. Symington, K.C., Montreal, Que.
Vice-President—O. T. Larson, Winnipeg, Man.
Acting General Traffic Manager—W. J. Dalby, Winnipeg, Man.
Toronto City Traffic Manager—H. D. Harling.
Montreal City Traffic Manager—F. P. Alward.

LIST OF OLD AND NEW NAMES OF RAILWAYS

Former Name	*Present Name*
Alberta & Great Waterways	Northern Alberta
Alberta Central	Canadian Pacific
Alberta Ry. and Irrigation Co.	Canadian Pacific
Algoma Eastern Rly.	Canadian Pacific
Atlantic & Lake Superior	Canadian National
Atlantic, Quebec & Western	Canadian National
Bay of Quinte	Canadian National
Boston & Maine (Canadian lines only)	Quebec Central
Brockville, Westport & N.W.	Canadian National
Canada Atlantic	Canadian National
Canada Southern	Michigan Central
Canadian Northern Ry.	Canadian National
Cape Breton Ry.	Canadian National

LIST OF OLD AND NEW NAMES OF RAILWAYS—*Continued*

Former Name	*Present Name*
Caraquet & Gulf Shore Ry.	Canadian National
Central Canada	Northern Alberta
Central Ontario	Canadian National
Eastern Ry. of N. S.	Canadian National
Edmonton, Dunvegan & British Columbia	Northern Alberta
Elgin & Havelock	Canadian National
Erie & Huron	Pere Marquette
Fredericton & Grand Lake Coal & Rly. Co.	Canadian Pacific
Galt, Preston & Hespeler	Grand River
Glengarry & Stormont	Canadian Pacific
Grand Trunk Pacific	Canadian National
Grand Trunk Ry. System	Canadian National
Ha! Ha! Bay	Roberval & Saguenay
Halifax & Southwestern	Canadian National
Hudson Bay	Canadian National
Intercolonial	Canadian National
International of N. B.	Canadian National
Inverness Railway & Coal	Canadian National
Irondale, Bancroft & Ottawa	Canadian National
Kaslo & Slocan	Canadian Pacific
Kent Northern	Canadian National
Kettle Valley Rly.	Canadian Pacific
Kingston & Pembroke	Canadian Pacific
Lacombe & Northwestern	Canadian Pacific
Lake Erie & Detroit River	Pere Marquette
Lotbiniere & Megantic	Canadian National
Maine Cent. (in Canada)	Canadian Pacific
Moncton & Buctouche	Canadian National
National Transcontinental	Canadian National
New Brunswick & P. E. I.	Canadian National
New Brunswick Coal & Rly. Co.	Canadian Pacific
New Brunswick Southern	Canadian Pacific
New York & Ottawa	New York Central
Nipissing Central	Temiskaming and Northern Ontario
North Mountain	Dominion Atlantic
Nova Scotia Steel & Coal	Canadian National
Ottawa & New York	New York Central
Pacific & Arctic	White Pass & Yukon
Pembina Valley	Northern Alberta
Prince Edward Island	Canadian National
Quebec & Lake St. John	Canadian National
Quebec & Saguenay	Canadian National
Quebec, Montreal & Southern	Canadian National
Quebec Oriental	Canadian National
St. John & Quebec	Canadian National
St. Lawrence & Adirondack	New York Central
Salisbury & Albert	Canadian National
Southampton Ry.	Canadian Pacific
Transcontinental	Canadian National
Vancouver, Victoria & Eastern	Great Northern
Winnipeg River R'l'y	Canadian Pacific
York & Carleton	Canadian National

AIR LINES IN THE DOMINION OF CANADA

NOTE.—The number opposite each airline corresponds with the numbers used in the list of Post Offices and Railroad Stations following. Inasmuch as air lines are not fixed as are railroads, but are constantly changing, this list must be used by shippers and travellers with caution.

MARITIME PROVINCES

102 Maritime Central Airways service Moncton, N.B. to Saint John, N.B. and to Charlottetown and Summerside, P.E.I.
103 Maritime Central Airways service Charlottetown, P.E.I. to Magdalen Islands (weekly, winter only).
105 Northeast Airlines service Moncton, N.B. and Boston, Mass., via Bangor, Me.

QUEBEC

117 Colonial Airlines service Montreal and New York City (daily).
118 Northeast Airlines service Montreal and Boston Mass. (Mail and Express only).
122 Quebec Airways Ltd. (controlled by Can. Pac. Rly.) service between Montreal, Three Rivers and Quebec (daily except Sun.).
123 Quebec Airways Ltd. (controlled by Can. Pac. Rly.) winter service Rimouski to North Shore points as far east as Labrador and to Anticosti Island.
124 Dominion Skyways Ltd. (controlled by Can. Pac. Rly.) service Roberval to Chibougamau and Lake St. John points.
126 Dominion Skyways Ltd. (controlled by Can. Pac. Rly.) service Senneterre to northern Quebec points.

ONTARIO

Canadian Pacific Airlines Ltd. Lines as follow:—
155 Sioux Lookout and Hudson to Pickle Crow (daily except Sun.).
156 Sioux Lookout and Hudson to Red Lake, etc. (tri-weekly).
157 Kenora to Red Lake, via Minaki.
159 Air Trails Ltd. winter service Leamington and Pelee Island.
160 American Airlines service Toronto to Buffalo and New York City.

MANITOBA, SASKATCHEWAN AND ALBERTA

Canadian Pacific Airlines Ltd. Lines as follow:—
173 Regina to North Battleford (daily).
174 Peace River to Fort Vermilion and Fort Smith (weekly).
175 Edmonton to Fort McMurray, Great Bear Lake and McKenzie River points.
177 Edmonton to Fort St. John, B.C. and Whitehorse, Yukon.
179 Winnipeg to Gods Lake, Norway House and other northern Manitoba points.
181 The Pas to Herb Lake, Sherridon, Flin Flon, etc.
182 The Pas to Sturgeon Landing and Cumberland House.
183 Winnipeg and Lac du Bonnet to central Manitoba mining area.
184 Winnipeg and Lac du Bonnet to Red Lake and Kenora, Ont.
185 Ilford, Man. to Gods Lake and Sachigo River.
190 Northwest Airlines service from Winnipeg to St. Paul, Minn. (for Chicago, New York, etc.)
193 M. & C. Aviation Co. route from Prince Albert, Sask. to Ile a la Crosse, etc.

BRITISH COLUMBIA AND YUKON

Canadian Pacific Airlines Ltd. Lines as follow:—
222 Prince George to Fort Grahame and Ware.
224 Whitehorse, Yukon, to Dawson.
225 Fort Nelson, B.C., to Fort Liard, N.W.T.
226 Vancouver to Fort St. John.
227 Vancouver to Zeballos, via Port Alberni.
228 Prince George to Fort St. James, Germansen Landing, etc.
229 Vancouver to Port Alice.
230 Vancouver to Victoria (daily service).
235 United Airlines service between Vancouver and Seattle, Wash., U.S.A.

TRANS-CANADA

240 Trans-Canada Air Lines routes between Halifax, Moncton, Montreal, Ottawa, Toronto, North Bay, Winnipeg, Regina, Lethbridge and Vancouver; between Toronto, London and Windsor; between Toronto and New York City; between Lethbridge, Calgary and Edmonton; between Moncton, N.B. and St. John's, Nfld., via Gander, Nfld.

STEAMSHIP AND STEAMBOAT LINES

IN THE DOMINION OF CANADA

NOTE.—The numbers opposite each line of steamboats correspond with the numbers used in the list of Post Offices and Railroad Stations following. Inasmuch as steamboat lines are not fixed as are railroads but are constantly changing, **this list must be used by shippers and travellers with caution.**

a This mark signifies that the line is subject to interruption by the Seasons—Winter in some parts of the country, low water in other parts; "Daily" means every day except Sunday.

304 *a*Niagara, St. Catharines and Toronto Navigation Co., Ltd., between Toronto and Port Dalhousie, Ont.

315 *a*Huntsville and Lake of Bays Navigation Co., Ltd., daily, from Huntsville, Ont.

317 *a*Pointe au Baril Island Transfer Boat Line from Pointe au Baril daily to small Ports.

329 *Canada Steamship Lines Ltd., as follows:*

329·2 *a*Toronto Line, three to six times a week, between Montreal, Que., and Toronto, Ont.

329·3 *a*Montreal - Toronto - Hamilton - Windsor - Sarnia Line (freight only).

329·6 *a*Quebec Line, six to seven times a week, between Montreal, Que., and Quebec, Que.

329·8 *a*Saguenay Line, two to six times a week, between Montreal, Quebec and Chicoutimi, Que.

329·10 *a*Niagara Falls Line, frequently, between Toronto, Niagara-on-the-Lake and Queenston.

329·14 *a*Montreal-Fort William. Freight line. (tri-weekly service).

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334 *a*Tree Line Nav. Co. Ltd., freight service between Montreal, Toronto and Hamilton.

337·2 *a*Ferry between Riviere du Loup and St. Simeon.

342 *a*S.S. "Anthemis" daily from Magog, Que., to Newport, Vt.

347 Lovatt S. S. Co's. steamer between Pictou, N. S. and Magdalen Islands, Que.

348·1 *a*Clarke S. S. Co. Ltd. South Shore Route, from Montreal to Gaspé.

348·2 *a*Clarke S.S. Co. Ltd., North Shore Route, from Montreal and Quebec to North Shore of St. Lawrence River points, Labrador and Newfoundland.

349.1 La Compagnie de Transport du Bas St. Laurent Ltee., from Rimouski, Que., across river to Bersimis, Ragueneau, etc.

349.2 La Compagnie de Transport du Bas St. Laurent Ltee. from Rimouski or Matane, Que., across river to Baie Comeau, Seven Islands, etc.

350 *a*Nfld. Canada S. S. Ltd. from Montreal and Quebec to North Sydney, N.S. and St. Johns, Nfld.

351 *a*Steamer from Trois Pistoles to Les Escoumains, tri-weekly.

352 *a*Davie Transportation Co. Ltd. (Guy Tombs Ltd., Montreal, Agents) package freight service from New York City to Montreal (northbound only).

356 Canadian Government Car Ferry, twice daily, between Cape Tormentine, N.B., and Borden P.E.I.

357 Northumberland Ferries Ltd. daily service between Cariboo, N.S. and Wood Island, P.E.I

358 *a*North Bay Steamship Co., Ltd., between Mulgrave, N.S., and Pleasant Bay, N.S. (freight only).

360 *a*M.S. "Josephine K" from Halifax to St. Peters, Mulgrave and Cheticamp.

364 *a*Bras d'Or Steamship Co., about three times a week, between Whycocomagh, N.S., and Sydney, N.S.

365 *a*North Shore S.S. Co., between Sydney, N.S., and Bay St. Lawrence, N.S., daily.

366 *a*S.S "Rotundus," between Mulgrave, N.S., and Guysboro daily.

368 *a*M.V. "Vanaheim" between Halifax, Canso and Guysboro, N.S.

369·4 Yarmouth, N.S. and St. John, N.B. Line.

Eastern Steamship Lines incorporated, as follows

372 *a*St. John, N.B., and Boston, Mass. Line. (Service temporarily suspended).

372·1 *a*Boston and Yarmouth Line. (Service temporarily suspended).

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375 *a*S.S. "Surf" between Mulgrave, Arichat, and Canso.

376 Ferry Service from Iona to Baddeck, N.S.

377 Newfoundland Railway S.S. line from North Sydney, N.S., for Port aux Basques and St. John's Newfoundland.

378 *a*S.S. "M. & L. Coaster", between Halifax, Baddeck and the Sydneys.

383 Furness Line, about every two weeks, bet. New York & St. John's, Nfld., calling at Halifax, N.S.

389 *a*Eastern Canada Coastal S S. Limited from St. John, N.B. to Parrsboro, N.S., etc.

390 *a*Eastern Canada Coastal S.S. Ltd., on St. John River, between St. John, N.B., and Fredericton, N.B., and Coles Island and Chipman, N.B.

392 *Canadian Pacific Ry. Cos.* S.S. "Princess Helene" daily between St. John, N.B., and Digby, N.S.

403 Eastern Canada Coastal S.S. Limited between St. John, N.B., and Grand Manan, N.B.

405 N.S. Highways Dept. Ferry from Barrington Passage, N.S., to N.E. Point of Cape Sable Island.

415 *a*Ontario Car Ferry Co., (C. N. Rys.) between Charlotte, N.Y., and Cobourg, Ont.

418 *a*Temagami Boat Co., Ltd., from Timagami, Ont.

420 *a*Muskoka Lakes Navigation Co., daily between Muskoka Wharf, Bala, Barnesdale and Rosseau.

427 *a*Canadian Pacific Steamship Line from Port McNicoll to Milwaukee and Chicago (freight).

428 *a*Canadian Pacific Steamship Line, three times a week, from Port McNicoll to Fort William, Ont.

429 *a*Canada Atlantic Transit Co. (*C.N.Rys. freight only*), two to three times a week, from Depot Harbour, Ont.

430·4 *a*Northern Navigation Co. three times a week, between Sarnia, Ont., and Port Arthur, Ont. and Duluth, Minn.

432 *a*Georgian Bay Tourist Co. of Midland Limited from Midland to Thirty Thousand Island ports.

437 *a*Mail boat daily from Leamington to Pelee Island.

a Dominion Transportation Co. Ltd. and Owen Sound Transportation Co., Ltd., (pooled service) as follows:

438 *a*From Owen Sound to Sault Ste. Marie, Ont., and Manitoulin Island points.

438·1 *a*Ferry service twice a day between Tobermory and South Bay.

442 *a*Selkirk Navigation Co.'s. Line operating on Lake Winnipeg at frequent intervals, from Winnipeg and Selkirk, Man.

443 *a*Hudson's Bay Co's freight boats from Peace River to Vermilion Chutes.

444 *a*Hudson's Bay Co's. and Northern Transportation Co's. boats from Waterways and Fort McMurray, Alta., to Aklavik and Mackenzie River ports.

445 *Canadian Pacific Railway, British Columbia Lake and River Service, as follows:*

445·1 *a*Columbia River Route, seven times a week between Arrowhead, B.C., and Robson, B.C.

445·2 *a*Slocan Lake Route, twelve times a week, between Rosebery, B.C., and Slocan City, B.C.

445·3 *a*Kootenay Lake Route, from Procter, B. C. to Kaslo, and Lardeau, B.C.

445·6 *a*Okanagan Lake Route, three times a week, between Penticton, Kelowna and Okanagan Centre. Freight (passengers by bus).

450 *Canadian Pacific Railway, British Columbia Coast Service, as follows:*

450·1 Seattle-Victoria-Vancouver Route, daily, between Seattle, Wash., and Vancouver, B.C.

450·2 Vancouver Island (West Coast Route), one to four times a month, between Victoria, B.C., and Port Alice, B.C.

450·3 Vancouver—Ocean Falls—Prince Rupert Route weekly from Vancouver, B.C.

450·4 Steveston-Sidney Ferry Service, twice daily.

450·6 Gulf Islands Route from Vancouver and Victoria.

450·7 Vancouver, Powell River and Union Bay Route.

450·8 Alaska Route, about every six days, between Vancouver, B.C., and Skagway, Alaska.

450·9 Vancouver & Nanaimo Route, direct service between Nanaimo and Vancouver, B.C.

455 Union Steamships Limited, steamers from Vancouver and Prince Rupert to coastal ports.

456 Porritts mail service from Port Alberni, B.C. to Ucluelet, tri-weekly.

460 Can. Nat. S. S. Okanagan Lake Route between Kelowna B.C., and Penticton (freight, passengers by bus).

462 *White Pass & Yukon Route Lines, as follows:*

462·1 *a*White Horse & Dawson Line.

462·2 Carcross & Atlin Line.

464 Car Ferry of Canadian National Ry's, between Port Mann, B.C., and Victoria.

465 Steamer daily from Vancouver, B.C. to Howe Sound ports.

DISTANCES BETWEEN PRINCIPAL POINTS IN CANADA

For distances from Canada to overseas ports, see map in this volume.

Approximate distances by most travelled routes, rail or boat, which are not always the shortest.	N.S. Halifax	P.E.I. Charlottetown	N.B. Saint John	N.B. Fredericton	Que. Quebec	Que. Montreal	Ont Ottawa	Ont. Toronto	Ont. Pt. Arthur	Man Winnipeg	Man. Churchill	Sask Regina	Sask Saskatoon	Alta. Calgary	Alta. Edmonton	B.C. Vancouver	B.C. Victoria	B.C. Pr. Rupert
Halifax	0	239	279	292	664	761	873	1095	1719	1995	2991	2351	2466	2729	2844	3460	3560	3741
Charlottetown	239	0	215	230	600	684	795	1018	1653	1950	2929	2305	2421	2772	2751	3413	3498	3707
Saint John	279	215	0	67	425	482	594	816	1470	1894	2755	2250	2374	2726	2699	3368	3324	3655
Fredericton	292	230	67	0	403	454	565	788	1423	1753	2732	2108	2224	2575	2554	3216	3301	3510
Quebec	664	600	425	403	0	164	276	498	1152	1521	2329	1877	1992	2353	2323	2995	2898	3279
Montreal	761	684	482	454	164	0	112	334	988	1357	2331	1713	1828	2244	2151	2886	2900	3115
Ottawa	873	795	594	565	276	112	0	247	877	1301	2220	1658	1772	2133	2098	2775	2789	3054
Toronto	1095	1018	816	788	498	334	247	0	809	1233	2185	1590	1704	2065	2030	2707	2755	2986
Port Arthur	1719	1653	1470	1423	1152	988	877	809	0	424	1397	781	895	1256	1221	1898	1967	2177
Winnipeg	1995	1950	1894	1753	1521	1357	1301	1233	424	0	978	356	471	832	797	1474	1548	1753
Churchill	2991	2929	2755	2732	2329	2331	2220	2185	1397	978	0	845	813	1217	1144	1859	1944	2100
Regina	2351	2305	2250	2108	1877	1713	1658	1590	781	356	845	0	161	476	487	1118	1193	1443
Saskatoon	2466	2421	2374	2224	1992	1828	1772	1704	895	471	813	161	0	399	326	1097	1131	1282
Calgary	2729	2772	2726	2575	2353	2244	2133	2065	1256	832	1217	476	399	0	195	642	727	1151
Edmonton	2844	2751	2699	2554	2323	2151	2098	2030	1221	797	1144	487	326	195	0	771	846	956
Vancouver	3460	3413	3368	3216	2995	2886	2775	2707	1898	1474	1859	1118	1097	642	771	0	85	546
Victoria	3560	3498	3324	3301	2898	2900	2789	2755	1967	1548	1944	1193	1131	727	846	85	0	631
Prince Rupert	3741	3707	3655	3510	3279	3115	3054	2986	2177	1753	2100	1443	1282	1151	956	546	631	0

PRINCIPAL DISTANCES VIA TRANS-CANADA AIR LINES

Halifax to Moncton	120 miles
Halifax to Montreal	583 miles
Halifax to Ottawa	677 miles
Halifax to Toronto	929 miles
Halifax to North Bay	1,127 miles
Halifax to Kapuskasing	1,398 miles
Halifax to Winnipeg	2,073 miles
Halifax to Regina	2,407 miles
Halifax to Lethbridge	2,779 miles
Halifax to Vancouver	3,255 miles

Montreal to Ottawa	94 miles
Montreal to Toronto	346 miles
Montreal to London	443 miles
Montreal to Windsor	552 miles
Montreal to Detroit	562 miles
Montreal to Chicago	823 miles
Lethbridge to Calgary	124 miles
Lethbridge to Edmonton	301 miles

LIST OF RAILROADS IN THE DOMINION OF CANADA

WITH THEIR TERMINAL POINTS

Numbered to correspond with numbers used in Third and Sixth columns of list commencing on page 114.

NOTE—The number to the left of the decimal point indicates the Railway system, and the numbers to the right of the decimal point the branch. Thus 535 is the Canadian Pacific Railway system, and 535·37 is the Guelph and Goderich Branch of the C. P. R. Where further reference is given, as: "Wiarton 529", turn to Wiarton where 529·190 is the reference given, which is explained in the list of railroads starting on page 110 as being on the Wiarton Branch of the C.N.R. from Park Head to Wiarton. For Express Companies see pages 104 to 106. For Air Lines see page 107. See also list of old and new names of Railways, page 106.

No. and Name of Railroad	Terminal Points	
	FROM	TO
(For No's. 102 to 240 and 304 to 465 see preceding pages)		
502 **Algoma Cent. & Hud Bay,** *as follows:*		
502·1 Main Line	S'lt. St. Marie	Hearst, O
502·2 Michipicoten Division	Michipic'n,O	Hawk Junc.
505·1 **Alma & Jonquiere**	Sag. Power.	Isle Maligne
514 **Brit. Col. Elec.**	Vancouver..	Chilliwack
528 **Canada & Gulf Terminal**	Mont Joli, Q	Matane, Q.
529 **Canadian National Railways:**		
Prince Edward Island Divisions as follows:		
529·1 Prince Ed. Is'ld Lines	Charlo'town	Tignish
529·2 " " " "	Emerald Jun	Borden
529·3 " " " "	Royalty Jun	Georgetown
529·4 " " " "	M. Stewart J	Souris
529·5 " " " "	Charlottet'n	Murray Har.
529·7 " " " "	Montague Jc	Montague
529·8 " " " "	Souris	Elmira
529·9 " " " "	Lake Verde.	Maple Hill
Nova Scotia Divisions as follows:		
529·12 Halifax & Moncton Line	Halifax, N S.	Moncton, NB
529·13 New Glasgow Branch	Truro, N S..	New Glasg'w
529·14 Sydney Branch	Pt. Tupper..	Sydney, N S
529·15 Oxford Branch	Oxford Jun.	Pictou, N S
529·16 Musquodoboit Branch.	Windsor J'n	Up. Musqud.
529·17 Eastern Extension	N. Glasgow.	Mulgrave
529·19 Pictou Branch	Stellarton ..	Pictou, N S
529·20 Pictou Landing Branch	N. Glasgow.	Pictou Lan'g
529·21 Sunnybrae Branch	Ferrona Jc..	Sunnybrae
529·23 Thorburn Extension	New Glasgow, NS..	Thorburn
529·24 St. Peters Branch	Pt. Tupper.	St. Peters
529·25 Liverpool Section	Halifax, N S	Liverpool
529·26 Barrington Section	Liverpool..	Barrington
529·27 Yarmouth Section	Barrington .	Yarmouth
529·28 Lunenburg Branch	Mahone Bay	Lunenburg
529·29 Middleton Section	Bridgewater	Middleton
529·30 Caledonia Branch	N. Germany	Caledonia
529·31 Bridgetown Branch	Middleton..	Bridgetown
529·33 Inverness Branch	Pt. Tupper.	Inverness, [NS.
New Brunswick Divisions as follows:		
529·40 Richibucto Branch	Kent Jc	Richibucto
529·41 Point du Chene Branch	Painsec Jun.	P't du Chene
529·42 St. John Branch	Moncton .	St. John
529·50 Moncton & R.du Loup	Moncton NB	R. du Loup Q
529·51 Transcontinental Line	Moncton NB	Edmundst'n
529·52 International Division	Campbellton	St. Leonards
529·54 Cape Tormentine Div.	Sackvill', NB	C. Torm'tine
529·56 Loggieville Branch	Nelson Junc	Loggieville
529·58 St. John & Quebec Ry Sec. (Valley Ry).	St. John NB.	Centreville
529·60 Caraquet Division	Bathurst.	Shippigan
529·65 Buctouche Branch	Moncton NB	Buctouche
529·66 Albert Branch	Salisbury NB	Albert
529·67 Elgin Branch	Petitcodiac.	Elgin
529·68 Havelock Branch	Petitcodiac	Havelock
529·69 Stanley Branch	Cross Creek	Stanley, NB
529·75 Dalhousie Branch	Dalhousie Jc.	Dalhousie
529·79 Fredericton Branch	Fredericton.	Derby Junc.

No. and Name of Railroad	Terminal Points	
	FROM	TO
Can. Nat. Rys.—*Con.* *Quebec Divisions as follows:*		
529·80 Hemmingford Branch	S. Isidore J, Q	Hemmingf'd
529·81 Massena Branch	Brosseau, Q.	Massena, NY
529·82 Montreal & Island Pond	Montreal, Q.	Is. Pond, Vt.
529·83 Montreal & Toronto	Montreal, Q.	Toronto, O.
529·84 Quebec Branch	Richmond..	Quebec, Q.
529·85 Joliette Division	Montreal, Q.	St. Prosper
529·86 Drummondville Br.	Levis	St. Ros'lieJc.
529·87 Rouse's Point Branch	Montreal Q.	Rouse's Pn't.
529·88 Three Rivers Branch.	Victoriaville	Des Ormea'x
529·89 Beauharnois Branch	St Martine.	Beauharnois
529·90 Granby Branch	St. Johns, Q.	Waterloo, Q
529 91 Montreal Tunnel Ln.	Montreal, Q.	Hawkesbury
529·92 Riv. à Pierre Branch.	Garneau Jc.	R. à Pierre
529·97 New Glasgow Br	Joliette, Q.	St. Jerome
529 99 Huberdeau Branch	Fresniere, Q	Lac Remi Q.
529·102 Rawdon Division	L'Epiphanie	Rawdon, Q.
529·105 Lake St. John Line	Quebec, Q.	Chicoutimi
529·106 St. Felicien Branch	Chambord	Dolbeau, Q.
529·108 St. Gregoire Div	Montreal	St. Gregoire
529·109 Noyan Div	Sorel, Q	St. Hyac'the
529·111 Nicolet Branch	St. Leonard de Nicolet	Nicolet, Q.
529·113 Lotbiniere & Megantic	Lyster, Q.	Deschaillons
529·115 Riv. du Loup & Que. L.	Riviere du L	Levis, Que.
529·116 Gaspé Branch	Matapedia Q	Gaspé, Q.
529·118 Transcontinental Ln.	Edmundst'n	Bridge, Q.
529·119 Valdor Branch	Senneterre	Rouyn, Q.
529·120 Transcontinental Ln	Bridge, Q.	Cochrane, O.
529·121 Rouyn Mines Branch	Taschereau [Q.	Noranda, Q.
529·122 Murray Bay Line	St. Jo'chimQ	La Malbaie
529·123 Quebec Branch	Quebec, Q.	Bridge, Q.
529·124 Calumet Beach Br.	St. Eustache Q	Calumet Beach, Q
Ontario Divisions as follows:		
529·130 Muskoka Line	Toronto, O.	Ruel, O.
529·131 Lake Superior Sec.	Ruel, O.	Port Arthur
529·132 Atikokan Sec.	Port Arthur	Rainy River
529·134 Key Harbour Branch.	Key Junc.	Key Harbor
529·137 North Bay Line	Pembroke ..	Capreol, O.
529·138 Pembroke Line	Ottawa, O.	Pembroke
529·139 Deseronto Line	Napanee, O.	Deseronto
529·140 Smiths Falls, Div.	Ottawa, O.	Napanee, O.
529·147 Maynooth Branch	Picton, O.	Wallace, O.
529.148 Coe Hill Branch	Ormsby Jc.	Coe Hill, O.
529·149 Irondale Branch	Bancroft, O.	Howland, O.
529 150 Westport Division	Brockville ..	Westport, O.
529·153 Long lac Cut-off	Longlac, O.	Nakina, O
529·154 Transcontinental L.	Cochrane, O	Nakina, O.
529·156 " " "	Nakina, O	Sioux Lo'k't
529·160 " " "	Sioux Lo'k't.	Winnipeg, M
529·162 Graham Div.	Conmee, O.	Superior Jc.
529·169 Peterboro & Bell'ville L	Peterboro'..	Belleville
529·170 Coboconk Line	Lorneville ..	Coboconk, O
529·171 Lindsay & Haliburt'n L	Haliburton .	Lindsay, O.
529·172 Lakefield & Pet'rboro L	Peterboro'.	Lakefield, O
529·173 Lindsay & Midland L.	Lindsay	Midland, O.
529·174 Madoc Branch	Madoc Jc., O	Madoc, O
529·176 Port Hope & Lindsay L	Port Hope..	Blackwater
529·177 Scarboro & Lorneville L	Lorneville ..	Scarboro
529·178 Sutton Br. (freight)	Zephyr, Ont.	Sutton, Ont.

No. and Name of Railroad	Terminal Points	
Can. Nat. Rys.—*Con.*	FROM	TO
529·179 C.N. Truck Service....	Whitby.....	Port Perry
529·180 Durham Branch	Durham, O.	Palmerston
529·181 Galt & Elmira Branch.	Galt, Ont...	Elmira, Ont.
529·182 Kincardine Branch....	Kincardine.	Listowel, O.
529·183 London & St. Marys Br.	St. Mary's J.	London, Ont
529·184 London and Clinton L	London, O..	Clinton, O.
529·185 Toronto & Sarnia Line.	Toronto, O..	Sarnia, Ont.
529·186 Stratford & Goderich L.	Goderich, O.	Stratford, O.
529·187 Straf'd & Palmerston L.	Stratford, O.	Palmerston
529·188 Harrisb'g & S'thamp. L	Southamp'n.	Harrisburg
529·189 H'rriston & Owen S'nd L	Harriston, O	Owen Sound
529·190 Wiarton Branch	Park Head.	Wiarton, O.
529·191 Beeton & Collingw'od L.	Beeton, Ont.	Collingwood
529·192 Hamilton & Allandale L	Hamilton, O	Allandale, O.
529·193 Toronto & N. Bay Line.	Toronto, O..	North Bay
529·194 Meaford Branch	Allandale, O	Meaford, O.
529·195 Penetang Branch	Allandale, O	Penetang, O.
529·196 Simcoe & Hamilton L.	Hamilton, O	Simcoe, O
529·197 Allanburg Branch	Pt. Robinson	Niagara F'ls
529·198 Brantford & Tillsonb'g	Tillsonb'rg J	Brantford, O
529·199 Buffalo & Stratford Line	Buffalo, N Y.	Stratford, O.
529·200 Burgessv'le & Otterv'le	Burgessville.	Otterville, O
529·201 St. George Loop.....	Lynden, O.	Paris Jct., O
529·202 Alvinston Branch	Glencoe, O..	Alvinston, O
529·203 Suspen. Bd. & P. Edw. L.	Susp. Bd. N Y	Sarnia, O.
529·204 Petrolia Branch	Wyoming ..	Petrolia, O.
529·205 Glencoe Branch.	Komoka, O.	Glencoe, O.
529·206 Port Rowan Branch ..	Simcoe Jun.	Port Rowan
529·207 Toronto & Hamilton Li.	Toronto, O.	Hamilton, O
529·208 Welland Branch	Pt. Colborne	Pt. Dalho'sie
529·209 St. Thomas Division..	Welland Jn.	Windsor, O.
529·210 Fort Erie Branch.....	Fort Erie, O.	Welland Jn.
529·211 Ottawa & Cantic Br..	Ottawa, Ont	Cantic, Q.
529·212 Hawkesbury Branch..	Hawk'sbury	Glen R'b'ts'n
529·214 Ottawa & Mada'ska L.	Ottawa, Ont.	Two Rivers
529·215 Algonquin Park Line.	Algonquin P	Depot Harb
529·216 Pembroke Branch....	Pembroke .	Golden Lake
529 217 Woodstock & Hickson	Woodstock	O Hickson, O.
Manitoba Divisions as follows:		
529·221 Emerson Section.....	Winnipeg, M	Emerson, M.
529·222 Miami Section.....	Morris, M...	Somerset, M
529·223 Hartney Section.....	Belmont, M..	Virden, M.
529 224 Ridgeville Branch...	Emerson, Jc.	South J'n, M
529·225 Wakopa Section.....	Greenway, M	Deloraine, M
529·226 Dauphin Section.....	Winnipeg, M	Dauphin, M.
529·227 Carman Section.....	Winnipeg, M	Belmont, M.
529·228 Oakland Branch.....	Port. la Pra.,	Alonsa, M.
529·229 Neepawa & Rid'g Mn. B	Muir, M.....	McCreary, M
529·230 Rossburn Section ...	Neepawa ...	Ross Jct.
529·231 Oak Point Section...	Winnipeg, M	Gypsumville
529·232 Swan River, Pr. Alb't	Dauphin, M.	Pr. Albert, S
529·234 Wawanesa Section...	Belmont, M.	Brandon, M.
529·236 Carberry Branch....	Brandon Jc.	Carberry Jn.
529·237 Winnipegosis Branch	Sifton, M...	Win'ipegosis
529·238 Rainy River Section	Rainy River	Winnipeg, M
529·239 Thunder Hill Branch.	Swan River.	Kelv'gton, S
529·240 Victoria Beach Br....	Winnipeg ..	Vict. Beach
529·241 Pine Falls Branch....	Beaconia ...	Pine Falls, M
529·242 Inwood Branch.....	Grossel'le, M	Hodgson, M
529·243 Sherridon Br.....	Cranb'y Ptg.	Sherridon M
529·244 Rapid City Branch ..	Hallboro, M.	Beulah, M
529·245 Winnipeg & Edmont. L	Winnipeg M.	Edmonton A
529·246 Hudson Bay Line....	The Pas, M.	Churchill
529·247 Flin Flon Line	The Pas, M.	Flin Flon, M
529·248 St. Rose du Lac Sec..	Ochre River	Rorketon, M.
Saskatchewan Divisions as follows:		
529·249 Wakaw Line.....	Young, S...	Prin. Albert
529·250 Battleford Branch ...	Oban, S.....	Battleford, S
529·251 Boundary Line.....	Regina, S...	North Gate
529·252 Goose Lake Branch..	Saskatoon .	Munson, A.
529·253 The Pas Branch.	Hudson B'y J	The Pas, M.
529·254 Qu'Appelle Div.....	Melville, S.	Regina, S.
529·255 Saskatoon & Duck La.	Regina, Sask	Prin. Albert
529·256 Shellbrook Section...	Prince A'b't	Denholm, S
529·257 Canora Branch.....	Melville, S..	Canora, S.
529·258 Brandon & Regina...	Por. la Pr., M	Regina, S.
529·259 Kamsack & Humb'ldt S	Dauphin, M.	Humboldt, S
529·260 Battleford, V. & E. S.	Humboldt, S	Edm'nt'n. A
529·261 Carlton Section.....	Dalmeny....	Carlton, S.
529·262 Turtleford Sec.....	North Battleford	Frenchman Butte, S.

No. and Name of Railroad	Terminal Points	
Can. Nat. Rys.—*Con.*	FROM	TO
529·263 Willowbunch Section	Maryfield, S	Willowb'nch
529·264 Bienfait Branch.....	Luxton, S..	Estevan, S.
529·265 Crooked Lake Sec....	Shellbrook, S	Big River, S
529·266 Stony Beach Line...	Regina, S..	Moose Jaw
529·267 Eatonia Section.....	Delisle, S...	Alsask, S.
529·268 Moose Jaw Section...	Radville, S..	Moose Jaw, S
529·269 Loverna Branch	Biggar, S....	Scapa, A
529·270 Gravelbourg Branch..	Avonlea, S..	Neidpath, S.
529·271 Darmody Div.....	Moose Jaw..	Dunblane, S
529·272 Melfort Branch.....	Humboldt, S	Carrot River
529·273 Lacadena Branch	Eston, Sask.	Whitebear, S
529·274 Lucky Lake Branch..	Tichfield,...	Beechy, S.
529·275 Weyburn Branch.	Talmage, S.	Weyburn, S
529·276 Sturgis Short Line...	Canora, S.	Hudson B. Jt
529·278 Yorkton Branch.....	Wroxton, S.	Parkerview S
529·279 Cut Knife Branch....	Battleford..	Carruthers
529·280 Paddockwood Branch	Prince Albert	Paddockw'd
529·281 Handsworth Branch.	Peebles, S ..	Handsworth
529·282 Riverhurst Div.....	Riverh'rst, S	Central Butte
529·283 Rabbit Lake Branch.	Turtleford..	Speers, S.
529·284 Grassdale Branch ...	Weyburn, S.	Radville, S.
529·285 Glidden Cut-off... ..	Glidden, S..	Kindersley S
529·286 Arborfield Division ..	Crooked Riv	Arborfield, S
529·287 Shell Lake Branch...	Shellbrook S	Medstead, S
529·288 Chelan Branch	Crooked Riv	Reserve, S.
529·289 Main Centre Br.....	Mawer, S....	Main Cent'e S
529·290 Meskanaw Br..	Aberdeen, S	Melfort, S.
529·291 Bodo Br.....	Unity, S....	Bodo, A.
529·292 Hatherleigh Br.....	Hamlin, S..	Medstead, S.
Alberta Divisions as follows:		
529·312 Alberta Coal Line....	Bickerdike.	Mount'n P'rk
529·313 Foothills Branch	Coalspur, A.	Foothills, A.
529·314 Wardlow Division...	Hanna, A...	Wardlow, A.
529·315 Calgary Division.....	Vegreville, A	Calgary, A.
529·316 Mirror Div.....	Tofield, A...	Calgary, A.
529·317 Athabaska Branch.	Edmonton..	Athabaska A
529·318 St. Paul Metis Branch	St. Paul Jc.	Elk Point, A.
529·319 Brazeau Coal Line...	Mirror, A...	Brazeau, A.
529·320 Edson Division	Edmonton A	Red Pass Jc.
529·322 Whitecourt Branch..	Edmonton A	Whitec'rt, A.
529·323 Strathcona Branch:..	Edmonton..	Camrose, A.
529·324 Alliance Extension...	Camrose, A.	Alliance, A.
529·325 Endiang Branch	Mirror, A...	Hanna, A.
529·326 Acadia Valley Branch	Eyre, S.....	Acadia V'y, A
529 327 Bonnyville Branch ..	Abilene.....	Beaver Riv. A.
529·328 Rosedale Branch....	Drumheller.	Trefoil, A.
British Columbia Divisions as follows:		
529·346 Lake Cowichan Div...	Victoria, B C	Kissinger
529·347 Vancouver Line	Red Pass Jc.	Vancouver
529·350 Prince Rupert Line..	Red Pass Jc.	Prince Rup't
529·351 Kelowna Line	Kamloops Jc	Kelowna, BC
529·352 Lumby Branch	Vernon, B.C.	Lumby, B.C
535 **Canadian Pacific Railway**, *as follows.* *Quebec Divisions :*		
535·1 St. Guillaume & Stanbridge Branches ...	Stanbridge .	St Guillaume
535·2 Moosehead & Brownv'e	Megantic, Q.	Vanceb'o, Me
535·3 Farnham & Newp't Sec.	Montreal ..	Newport Vt.
535·4 Drummondville Branch	Enlaugra ..	Drum'd'le
535·7 Sh'rbr'ke & M'gan'c Sec	Farnham ..	Megantic
535·8 Orford Mountain Sec..	Kingsbury..	Eastray, Q.
535·9 Hereford Branch.....	Cookshire, Q	Malvina. Q.
535·15 Berthier Branch	Berthier J'n.	Berthier, Q
535·17 St. Gabriel Branch....	Lanoraie....	St. Gabriel, Q
535·18 Ottawa (North Shore).	Montreal ...	Ottawa, O.
535·19 Piles Branch.....	Trois Riv'rs	Grandes Pil's
535·21 Quebec Section	Montreal, Q.	Quebec
535·23 Laurentian Sub-Divis'n	St. Therese .	Mt. Laurier
535·24 St. Lin Branch	St. Therese.	St. Lin, Que.
535·26 Ville-Marie Branch....	Mattawa, O.	Angliers, Q
535·27 Maniwaki Branch.....	Ottawa, O...	Maniwaki, Q
535 28 Waltham Branch.....	Ottawa, O .	Waltham, Q
535·29 St. Maurice Valley Br.	Trois Riv'rs	Grand Mere

No. and Name of Railroad	Terminal Points	
Can. Pac. Ry.—*Con.*	FROM	TO
Ontario Divisions as follows:		
535·31 Montreal & Ottawa Sec.	Vaudreuil, Q	Ottawa, O.
535·33 Smith's Falls Section..	Montreal...	Smith's Falls
535·34 Toronto & Havelock S.	Smiths F'ls O	Toronto, O.
535·35 London Section	Toronto, O..	London, O.
535·36 Elora Branch.....	Cataract ...	Elora, Ont.
535·37 Guelph & Goderich ...	Guelph Jun.	Goderich, O.
535·38 Ingersoll Branch.....	Woodstock .	St. Thomas
535·39 Orangeville Branch ...	Streetsville	Orangeville
535·40 Owen Sound Section ..	Orangeville.	Owen Sound
535·41 Teeswater Branch	Orangeville.	Teeswater, O
535·42 Windsor Section	London, O..	Windsor, O.
535·43 North Toronto Branch	Leaside....	W. Toronto
535·44 Hamilton Section.....	Toronto, O..	Hamilton, O
535·45 Lindsay Branch.....	Lindsay	Bobcaygeon
535·46 Port Burwell Branch..	Ingersoll, O.	Pt. Burwell
535·47 Walkerton Sub-Divis'n	Saugeen....	Walkerton
535·48 Muskoka Section.....	Toronto, O..	Mac Tier, O
535·49 Sudbury Section.....	Mac Tier, O.	Sudbury, O.
535·50 Lake Shore Line.....	Glen Tay...	Agincourt
535·51 Main Line.....	Fort William	Winnipeg, M
535·53 St. Mary's Branch.....	Ingersoll N..	St. Mary's, O.
535·54 Dranoel & Lindsay ...	Dranoel	Lindsay, O.
535·55 Port McNicoll Div	Orillia.....	Midland, O.
535·56 Hamilton & Guelph L..	Hamilton ..	Guelph Jn.
535·58 Brockville Branch	Carleton Pl.	Brockville, O
535·59 Prescott Branch	Prescott....	Ottawa, O.
535·60 Eganville Branch. ...	Renfrew...	Eganville, O
535·61 Kingston & Renfrew..	Kingston...	Renfrew, O
535·62 Cornwall Branch.....	De Beaujeu	Cornwall, O
535·65 Main Line.....	Ottawa	North Bay
535·66 Main Line.....	North Bay..	Fort William
535·67 Sault Ste. Marie Div..	Sudbury, O.	Sault S Marie
535·68 Little Current Divisi'n	Sudbury, O.	Little Curr't
British Columbia Divisions as follows:		
535·69 Crow's Nest Line.....	Crow's Nest	Nelson, B C.
535·70 Main Line	Field, B C..	Vancouver
535·71 New Westminster Br'h	Coquitlam..	New W'stm'r
535·72 Boundary Section	Midway, B C	Nelson, B C
535·73 Mission Branch	Mission.....	Huntingdon
535·74 Okanagan Branch.....	Sicamous...	Okanagan L
535·75 Arrow Lake Branch...	Revelstoke .	Arrowhead
535.76 Kelowna Branch.....	Vernon, B.C.	Kelowna
535·77 Slocan Lake Branch..	Sou. Slocan	Slocan City
535·78 Rossl'd & Bound'y Sec.	Castlegar..	Rossland
535.80 Lumby Branch.	Vernon, B.C.	Lumby, B.C.
535·82 Kaslo & Nakusp Div...	Nakusp, B C	Kaslo, B C
535·83 Kimberley Branch....	Cranbrook..	Kimberley
535·84 Kootenay Central Div.	Golden, B C.	Colvalli, B C
535·88 Esqmlt. & Nanaimo Ry	Victoria, B C	Pt. Alberni
535·89 Esqmlt. & Nanaimo Ry	Duncan, B.C	L. Cowichan
535·90 Esqmlt. & Nanaimo Ry	Parksville	Courtenay
535·91 Kettle Valley Route	Midway, B.C	Odlum, B.C.
535·92 Merritt Branch	Brodie, B.C.	Spences Bridge, B.C
535·93 Osoyoos Branch.....	Penticton, B.C.	Haynes, B.C.
Manitoba Divisions as follows:		
535·100 Minnedosa Section...	Port. la Pra.	Minnedosa M
535·101 Yorkton Section.....	Minnedosa M	Yorkton, S.
535·102 Great Falls Branch.	Winnipeg...	Great Falls
535·103 Rapid City Branch..	Minnedosa M	Gautier, M.
535·105 Russell Branch.	Binscarth, M	Inglis, M.
535·106 Broomhill Branch....	Lauder, M..	Alida, S.
535·107 Boissevain Branch ...	Lauder, M..	Boissevain
535·108 Two Creeks Branch ..	Virden, M	McAuley
535·109 Varcoe Branch.....	MacGreg'r M	Varcoe, M.
535·110 Lenore Branch.....	Forrest, M..	Lenore, M.
535·111 Miniota Branch..	Brandon, M.	Miniota, M.
535·112 Main Line..... .	Winnipeg, M	Broadview S.
535·113 Carman Branch	Elm Creek ..	Plum Coulee
535·115 Emerson Branch. ...	Winnipeg. .	Emerson, M
535·116 Gretna Branch.....	Rosenfeld, M	Gretna, Man
535·117 La Riv. & Napinka Secs.	Winnipeg, M	Napinka, M
535·118 Estevan Section	Brandon, M.	Estevan, S.
535·119 Souris Section	Winnipeg...	Souris, Man.

No. and Name of Railroad	Terminal Points	
Can. Pac. Ry.—*Con.*	FROM	TO
535·122 Teulon & Arborg Br'h	Winnipeg...	Arborg, M.
535·123 Winnipeg Beach Br'h	Winnipeg...	Riverton, M.
535·125 Snow Flake Branch...	Wood Bay, M	Windygates
535·126 Lyleton Branch.....	Deloraine, M	Lyleton, M.
535·127 Fallison Branch	Snowflake..	Fallison, M.
Saskatchewan Divisions as follows:		
535·138 Valley Centre Br....	Rosetown, S	Perdue, S.
535·139 Verlo Branch.....	Pennant, S.	Verlo, S.
535·140 Wood Mountain Br..	Maxstone, S.	Mankota, S.
535·141 Sonningdale Branch.	Asquith, S..	Spinney Hill
535·142 Lake Alma Branch....	Bromhead S	Minton, S.
535.143 Fife Lake Branch....	Assiniboia, S	Big Beaver
535·144 Tisdale Branch	Sheho, S....	Nipawin, S.
535·145 Golden Prairie Br ...	Hatton, S...	Golden Prairie, S.
535.146 McMorran Branch....	Milden, Sask	McMorran, S
535.147 Matador Branch. ...	Gunnworth.	Matador, S.
535·148 Fox Valley Branch..	Pivot, A....	Fox Valley, S
535·149 Main Line	Broadview S	Swift Curr't
535·150 Arcola & Moose Mt Secs	Souris, M...	Regina, Sask
535·151 Portal Section	Moose Jaw..	N. Portal, S.
535·152 Neptune Branch....	Estevan	Neptune, S.
535·153 Outlook Section.....	Moose Jaw..	Macklin, S.
535·154 Reston & Wolseley L.	Wolseley, S.	Reston, M.
535·155 Pheasant Hills Branch	Kirkella, M.	Lanigan, S.
535·156 Wynyard Section....	Yorkton, S..	Saskatoon
535·157 Melfort Branch.....	Lanigan, S..	Gronlid, S.
535·158 Wilkie Section	Saskatoon ..	Hardisty, A.
535·159 Imperial Section.....	Regina, S...	Colonsay, S.
535·160 Bulyea Section.....	Valeport	Bulyea, S.
535·161 Burstall Branch	Leader, S...	Schuler. A.
535·162 Lemsford Section...	Swift Cur'ent	Empress, A.
535·163 Meyronne Branch....	Swift Cur'ent	Meyronne, S
535·164 Cut Knife Section....	Wilkie, S...	Willingdn, A
535·165 Crane Valley Branch	Amulet, S. .	Cardross, S.
535·166 Kelfield Branch.....	Wilkie, S...	Kelfield, S.
535·167 Tramping Lake Br'ch	Wilkie, S...	Kerrobert, S
535·168 Expanse Branch	Moose Jaw..	Assiniboia, S
535·169 Griffin Division.....	Stoughton..	Weyburn, S.
535·170 Shaunavon Branch ..	Weyburn....	Manyberries
535·171 Climax Branch	Notukeu, S.	Valmarie, S.
535·172 Coderre Branch	Wymark, S.	Archive, S.
535·173 Wishart Branch	Foam Lake.	Wishart, S.
535·174 Stewart Valley Br ...	S'ft Current	Stewart V'y
535·175 Hillmond Branch....	Lloydmin't'r	Hillmond, S.
535·176 Prince Albert Branch	Lanigan, S..	Prince Alb't
535·177 North Battleford Br.	Cutknife, S.	N. Battlef'rd
535·178 White Fox Branch...	Nipawin, S.	Prin. Albert
535·179 Meadow Lake Branch	Prin. Albert	Meadow L, S
535·180 Rosetown Branch....	Gunnworth	Rosetown, S
535·181 Killdeer Branch	Rockglen. S.	Killdeer, S.
535·182 Simmie Branch	S'ft Current	Simmie, S.
535·183 Medstead Branch....	N. Battlef'rd	Panton, S.
535·184 Ravenhead Branch..	Pierard, S ..	Ravenhead S
Alberta Divisions as follows:		
535·225 Main Line...	S. Current, S	Field, B C
535·226 Willingdon Branch ..	Edmonton A	Willingdon
535·227 Edmonton Branch...	Calgary, Alb	Edmonton
535·228 Macleod Branch.....	Calgary, Alb	Macleod, Alb
535·229 Paradise Valley Br...	Lloydmin'r .	Paradise V'y
535·230 Crows Nest Line....	Dunmore, A	Crows Nest
535·232 Wetaskiwin Extensi'n	Wetaskiwin.	Hardisty, A.
535·233 Coronation Section..	Lacombe, A.	Kerrobert, S
535·234 Lorraine Branch.....	Coronation .	Berkinshaw
535·235 Drumheller Branch..	Langdon, A.	Knee Hill
535·236 Aldersyde Section..	Coalhurst A.	Aldersyde
535·237 Diamond City Branch	Coalhurst...	Turin, A.
535·238 Coutts Branch	Lethbridge.	Coutts, A.
535·239 Cardston Branch	Stirling, A..	Glenwood, A
535·240 Standard Branch	Bassano, A.	Irricana
535·241 Scandia Branch	Cassils, A...	Scandia, A.
535·242 Lomond Branch.....	Suffield, A..	Blackie, A.
535·243 Foremost Division....	Stirling, A..	Manyberries
535·244 Hoadley Branch.....	Lacombe, A.	Leduc, A.
535·245 Alberta Central.....	Red Deer....	R M't. House
535·246 Buffalo Division .	Empress, A.	Bassano, A.
535·247 Whiskey Gap Branch	Raley, A	Whiskey Gap
535·248 Gleichen Short Line..	Gleichen...	Shepard, A.
535·249 Rosemary Branch	Rosemary ..	Knee Hill, A
535·250 Vegreville Branch ...	Willingdon.	Vegreville, A

No.	Name of Railroad	Terminal Points From	To
	Can. Pac. Ry.– *Con.*		
535·251	Wimborne Branch...	Acme, A. ..	Wimborne A
535·252	Cremona Branch	Crossfield, A	Cremona, A
	New Brunswick Divisions as follows:		
535·300	Fredericton Branch..	Freder'tonJc	Fredericton
535·301	Gibson Branch.....	Newburg...	Fredericton
535·302	Edmundston Branch.	Aroostook ..	Edm'ndston
535·303	Houlton Branch.....	Debec	Houlton,Me.
535·304	Aroostook Branch ...	Aroostook..	Presqu' Ile
535·306	St. Andrews Branch .	St. Andrews.	Watt, N B
535·307	St.John&Vanceboro S	Van'boro,Me	St. John, NB
535·308	St. Stephen Branch..	St. Stephen.	McAdam
535·309	Woodstock Section ..	McAdam ...	Aroostook
535·310	Tobique Branch	Perth Jct...	PlasterRock
535·312	Shore LineSection....	Bonny River	W.St.J'n NB
535·314	Southampton Branch.	South'mpt'n	Otis, N B
535·315	Minto Division.....	Fredericton.	Norton,N.B
	Central Vermont		
543·1	St. Alban's & St. John's	St. Alban's..	St. John's, Q
549	**Cum. R'y & Coal Co.**	Sp. Hill Jun.	Parrsboro'
562	**Dominion Atlantic** Div., etc., as follows:		
562·1	Main Line.....	Halifax.....	Yarmouth
562·2	Cornwallis Valley Br..	Kentville...	Kingsport
562·4	Midland Division	Windsor, NS	Truro, N S
562·5	North Mountain Br. ..	Centreville..	Weston, N S
	Esquimalt & Nanaimo	(See 535·88)	
575	**Essex Terminal** (Freight only).....	Walkerville.	Quarries, O
578	**Grand River Ry** (*Electric*).....	Galt, Ont...	Waterloo, O
584	**Greater Winnipeg Water District Ry.** Aqueduct Line	St.B'nif'ce M	Waugh, M.
585	**Great Northern—**		
585·2	Winnipeg Line.....	Emerson ...	Winnipeg
585·13	Everett & Vanco'ver L.	Everett, W..	Vancouver
585·15	Spokane Falls Line....	Spokane, W	Nelson, BC
585.16	Marcus Branch.....	Marcus, USA	Grand Forks B C
585·20	Vancouver, Victoria & Eastern R'y.....	Oroville, W.	Hedley, B C
	Hudson Bay Ry. (see 529·246)	The Pas, M.	Churchill
615	**Lake Erie & North'n** (*Electric*).....	Galt, O.....	PortDover,O
617	**London&Pt.Stanley**	London, Ont	Port Stanley
621	**Maritime Coal R'y & Power Co**.....	Maccan, N S	JogginMines
623	**Michigan Central,**		
623·30	Amherstburg Division.	Essex, Ont..	Amherstb'rg
623·31	Fort Erie Division	Buffalo, N Y	Welland, O.
623·32	Leamington Division..	Leamington	Comber, O.
623·34	Main Line.....	Buffalo, N Y	Windsor, O.
623·35	Niagara Division.....	Niag. Junc'n	Niag.-on-L'k
623·36	Petr'lia & Oil Spr'gs Div	Petrolia, Ont	Eddys, Ont.
623·37	St. Clair Division	St. Thomas..	Courtright
623·38	Freight only.....	St. Thomas..	London, O.
628	**Morrisey, Fernie & Michel.**	Fernie, B C.	Coal Creek
	Montreal & Southern Counties(*Elec.*)	Montreal, Q	Granby, Q.
630	**Napierville Jc. R'y.**	Delson Que.	Ro'sesPt.NY
631	**National Harbours Board Railway**.....	Vancouver..	Capilano
	New York Central—		
633·1	St. Law. & Adirondack	Montreal, Q.	Malone, N Y
633·2	Ottawa & N.Y	Ottawa, O.	Tu'p'rLk.NY
641	**Niagara, St. Catha's and Toronto** (*Elec.*)	Niag. Falls O	P. Dalhousie
641·1	Port Colborne Branch.	Thorold,O..	Pt. Colborne
645	**Northern Alberta—**		[B.C.
645·1	Dawson Creek Br.....	Edmonton A	Dawson Cr'k
645·2	Waterways Branch....	Edmonton..	Waterways
645·3	Peace River Line.....	McLennan A	Hines Creek
645·4	Barrhead Branch.....	Busby, A...	Barrhead, A
647	**Northern Pacific**....	Emerson, M.	Winnipeg,M
648	**Oshawa Railway**...	Oshawa, O..	Lakeview Park
650	**Pacific Great East'n**	Squamish ..	Quesnel,B C
656	**Pere Marquette—**		
656·2	Lake Erie Division....	Walkerville.	St.Thomas O
656·3	Erie & Huron Division	Blenheim...	Sarnia, O.
656·4	Erieau Branch.....	Blenheim...	Erieau, O.
675	**Quebec Central**.....	Newport,Vt.	Quebec, Q.
675·1	St. Justine Division...	Vallee Jct...	Lk. Frontier
675·2	Megantic Division	Tring Jct...	Megantic
675·3	Levis Division.....	Scotts Jct..	Levis, Que.
675.4	Stanstead Branch.....	Beebe Jc. Q.	Stanstead,Q.
676	**Quebec Ry. Light & Power Co**.....	Quebec.....	St Joachim
685	**Roberval and Saguenay** Main Line.....	Arvida, Q...	Bagotville,Q
685·1	Chicoutimi Branch... (Freight only)	Chicoutimi Le Bassin	La Brosse Jt.
685·4	Racine Branch	Racine.	Arvida
685·5	Grande Baie Branch.	Grande Baie	Port Alfred
698	**Sydney & Louisburg**	Sydney, N S	Louisburg
699	**Temiska'ing & Nor. Ontario**.....	North Bay.	Cochrane, O.
699·1	Charlton Branch(Bus).	Englehart ..	Charlton, O.
699·3	Porcupine Branch.....	Porquis ...	Timmins, O.
699·4	Elk Lake Branch.....	Earlton ..	Elk Lake, O.
699·5	Iroquois Falls Br. (Bus)	Porquis	IroquoisF'lls
699·6	James Bay Ext.....	Cochrane, O	Moosonee
699·7	Noranda Branch	Swastika, O	Noranda, Q.
700	**Temiscouata**	R. du LoupQ	Connors,NB
702	**Thousand Isl'nds Ry**	Gan'que Jc.	Ganan'que O
	Toronto, Hamilton & Buffalo as follows:		
703	Main Line.....	Welland, O..	Waterford,O
703·1	Dunnville Branch	Smithville,O	Pt. Maitland
703·2	Freight only	Welland, O.	Pt. Colborne
	Vancouver and Lulu Island Railw'y		
708	Steveston Branch.. ..	Vancouver .	Steveston
708.1	New Westminster Br..	Marpole...	New Westminster
712	**Wabash Railway Co.** (freight only)	Windsor, O.	Ft. Erie and Nia. Falls, O
715	**Wellington Colliery**	Un. Bay, B C	Cumberland
717	**White Pass & Yukon**	Skagway, Alaska	White Horse Yukon
	Winnipeg, Selkirk & Lake Winnipeg Bus Service as follows:		
720	Selkirk Line	Winnipeg, M	Selkirk, M.

POST OFFICES AND RAILROAD STATIONS
IN THE DOMINION OF CANADA

*The Offices printed in Italics are authorized to issue and pay Money Orders and Postal Notes, and to dispatch and Collect C.O.D. parcels. The Offices marked * are Savings Bank Offices. † Places marked thus are not Post Offices. Capital letters on right of the Electoral District column indicate the several Provinces of the Dominion, thus:—O, Ontario; Q, Quebec; NS, Nova Scotia; N B, New Brunswick; P E I, Prince Edward Island; M, Manitoba; B C, British Columbia; A, Alberta; S, Saskatchewan.*

The population of cities, towns, and organized villages is shown to the right of places, according to the Census of 1941.

For Alberta, Manitoba, New Brunswick, Nova Scotia and Prince Edward Island, the final figures are given. For the other provinces the figures are "preliminary", the "final" count not being available at time of going to press. For most areas the increases shown in the final population figures as compared with those in the preliminary announcements are due to the addition of men in the Armed Services not enumerated at their permanent homes on June 2, 1941.

Where a street address occurs in the centre column it indicates that the place name is the name of a sub-post office of a larger place, the street-address being that of the post office.

The numbers and names placed opposite every place indicate the Railroad, Steamship or Air line on which the place or nearest railway station is situated. See list of Railroads, Steamboats and Air Lines on pages 107 to 113. For Express Companies, see pages 104 to 106.

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
**Abbey*.....225	Swift Current...S	535·162
Abbotsford.....	St Hyacinthe-Bagot .....Q	535·1, 629
**Abbotsford*...541	Fraser Valley..B C	535·73, 514
Abee	Vegreville .....A	645·2
Abenakis	Dorchester.....Q	529·118
†Aberarder	Lambton-Kent..O	529·185
**Abercorn*... 200	Brome-Missisquoi.....Q	535·3
Aberdeen.....	Inverness-Richmond.....N S	Orangedale 529
Aberdeen 173	Rosthern.....S	529·260-290
Aberfeldy.....	Lambton-Kent..O	Alvinston 529, 623
Aberfoyle.....	Wellington S.R..O	Puslinch 535
**Abernethy* ..261	Melville.....S	535·155
Abilene.....	Athabaska.....A	529·327
Abitibi	Cochrane.....O	529·120
Abney, Lot 64 ..	King's..... .P E I	Wilmot 529
Abord à Plouffe. 1,867	Laval-Two Mountains ....Q	Cartierville 529 or Bordeaux 535
Abound	Moose Jaw.....S	535·172
Abram River...	Shelburne-Yarmouth-Clare.NS	Tusket 529
Acaciaville	Digby-Annapolis Kings.....N S	562·1
Acadia Valley.	Acadia.....A	529·326 [ing P O)
†Acadiaville	Kent .....N B	529·50 (Acadie Sid.
Acadie	Kent ..... N B	Acadiaville 529
Acadie Siding...	Kent ..... N B	529·50 (R R name Acadiaville)
†Acheson.....	Jasper-Edson...A	529·320
Acme 28	Bow River.....A	535·235-251
Actinolite.....	Hastings-Peterboro.....O	Tweed 535
**Acton* ...2,03	Halton .....O	529·185
**Acton Vale*2,36	St. Hyacinthe-Bagot .. ..Q	529·82, 535·4
Ada.....	Moose Jaw.....S	Courval 535
Adair	Qu'Appelle.....S	535·154
Adams	Lake Centre.....S	529·266
†Adams Lake	Kamloops.....BC	Squilax 535
Adamsville.. 251	Brome-Missisquoi.... Q	535·7
Adamsville.....	Kent ..... N B	529·50
Adanac 74	The Battlefords S	535·158
Adanac.	Parry Sound....O	Parry Sound 529, 535
†Adderley.....	Mégantic-Frontenac....Q	Ste. Julie 529
Addison	Leeds .....O	Forthton 529
Adela.....	367–15th Ave. E.	Vancouver City
†Adelard	Renfrew N.R. ..O	535·65
†Adelpha	Souris .....M	529, 225
Adelsten.....	N. Battleford....S	St. Walburg 529
Aden	Medicine Hat.. A	Coutts 535
†Adirondack Jct.	Beauharnois-Laprairie .....Q	535·3, 633·1 (P O Caughnawaga)
Admaston.....	Renfrew S R.....O	529·214
Admiral 178	Maple Creek.....S	535·170
Admiral Rock....	Colchester-Hants NS.	Shubenacadie 529
Adolphustown..	Prince Edward-Lennox.....O	Ernestown 529, or Napanee 529
†Advance.....	Algoma E. R....O	*via* Gore Bay
**Advocate Harbr*	Cumberland ..N S	Parrsboro, 549
Aerial	Bow River.....A	Rosedale 529, 535
Aetna	Lethbridge.....A	Cardston 535
Afton	Antigonish-Guysboro'...N S	Bayfield Rd. 529
Afton Station....	Antigonish-Guysboro' .. N S	529·17
**Agassiz*	Fraser Valley..B C	535·70
†Agate.....	Algoma E R....O	529·131
**Agincourt*.....	York E R.....O	529·177, 535·34-50
†Agnew	Brandon.....M	529·223
Aguanish.....	Charlevoix-Saguenay..... Q	123, 348·2
Ahmic Harbour..	Parry Sound.....O	Burk's Falls 529
Ahmic Lake....	Parry Sound.....O	Burk's Falls 529
Ahousat.....	Comox-Alberni BC	450·2
Ahuntsic.....	Mercier .....Q	Bordeaux 535
†Aiktow.....	Lake Centre.....S	535·153
**Ailsa Craig* .46	Middlesex W.R ..O	529·185
Ainslie Glen....	Inverness-Richmond..N S	Orangedale 529
Ainslie View ...	Inverness-Richmond...N S	Orangedale 529
Ainsworth	Kootenay W.... BC	445·3
Airdrie 191	Bow River.....A	535·227
Airways.....	Battle River.....A	Veteran 535
†Airy	Nipissing..... ..O	529 214
Aivansh.....	Skeena.....B C	Mill Bay 455
Ajax	Ontario..... ...O	Pickering 529
Aklavik	Mackenzie District N W T	'75, 444
Alainbourg.	Drummond-Arthabaska ...Q	Princeville 529
**Alameda*.... 230	Assiniboia.....S	535·118
†Alamo	Kootenay W..B C	535·82
Alba	Inverness-Richmond..N S	529·14
Alban.....	Nipissing ..... O	Rutter 535
Albanel.....426	Lake St. John-Roberval.....Q	529·106
Albany.....	Prince.....P E I	529·2
†Albany 171	Digby-Annapolis-Kings .....N S	529·29(New Albany P O)
Alba Station.....	Inverness-Richmond..N.S	529·14
**Alberni* 1792	Comox-Alberni BC	535·88
**Albert*	St.John-Albert NB	529·66 [erse Bay
†Albert.....	Springfield..... M	529·240 (P.O. Trav-
Alberta Beach .59	Jasper-Edson...A	Gunn 529
Albert Bridge....	Inverness-Richmond ..N S	Mira 698
Albert Canyon...	Kamloops.....BC	535·70

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAR. EST R. R. STATION SEEKEY, PP. 107-113
Albertine	Restigouche Madawaska..N B	529·118
Albert Mines	St. John-Albert N B	529·66
Alberton	Wentworth.....O	Jerseyville 703
**Alberton* 554	Prince ..... P E I	529·1
Albertown	N. Battleford....S	Alticane 529
Albert Park	Bow River.....A	Calgary 529, 535
Albertville	Matapedia-Matane .....Q	Causapscal 529
Albertville	Prince Albert....S	535·178
Albion	King's .....P E I	Montague 529
Albion	Fraser Valley .B C	535·70
Albion	Peel.....O	529·192
†Albion Ridge	Macleod.....A	Barons 535
Albreda	Kamloops .....BC	529·347
Albright	Peace River... .A	645·1
Albro Lake	Halifax ....N.S.	Dartmouth 529
Alcida	Gloucester....N B	Petit Rocher 529
Alcomdale	Jasper-Edson...A	645·1
Alcona	Kenora-Rainy River.....O	529·162
Alcona Beach	Dufferin-Simcoe.O	Craigvale 529
Alcove	Wright.....Q	535·27
Alcurve	Battle River....A	Streamstown 535
Alderdale	Nipissing.. .....O	529·137
Alder Flats	Wetaskiwin... .A	Winfield 535
Aldergrove	N. Westminster B(	Abbotsford 514, 53
†Aldermac	Pontiac.....Q	599.7
Alder Point	Cape Breton N-Victoria ....N S	Little Bras d'Or 529
Alder River	Antigonish-Guysborough.NS	Heatherton 529
Aldershot	Wentworth.....O	529·192-207, 535·44
†Aldershot	Digby-Annapolis Kings..... ..NS	562·2
Alderson	Medicine Hat....A	536·225
Aldersville	Queens-Lunenburg..N S	Kentville 562
Aldersyde	Calgary East....A	535·228-236-242
Alderwood	Gloucester....N B	Tracadie 529
Aldina	Prince Albert....S	Leask 529
Aldouane	Kent.....N B	529·40
Alencon	Berthier-Maskinonge ..Q	Berthierville 535
Alert	Cochrane..... O	Monteith 699
**Alert Bay*	Comox-Alberni B(	450·3-8, 455, 229
Alexander	Brandon ..... M	535·112
Alexanders Point	Gloucester....N B	Shippigan 529
Alexandria	Cariboo.....B C	550
**Alexandria* 2166	Glengarry .....O	529·211
Alexandrina	Kent.....NB	Notre Dame 529
Alexis Creek	Cariboo.....B C	Williams Lake 650
Alexo	Red Deer.....A	529·319
Alexa Lake	Cariboo.....BC	529·350
Alford	Rosetown-Biggar S	Wiseton 529
Alfred	Prescott .....O	535·31
†Alfred Centre	Prescott.....O	Alfred 535 [goma'
Algoma Mills	Algoma E. R....O	535·67 (R R n. Al-
Algonquin	Grenville-Dundas O	Maitland 529
Algonquin Park	Parry Sound....O	529·215
Algrove	Mackenzie .....S	535·144
Alhambra	Red Deer.....A	535·245
Alice	Renfrew N R ... O	529·137
Alice Arm	Skeena.. ..B C	455
** Alida* 114	Assiniboia..... ..S	535·106 [535
Alingly	Prince Albert....S	Prince Albert 529
Alix 360	Red Deer.....A	535·233, 529·316-319 -325
Alkali Lake	Cariboo.....B C	Williams Lake 650
Allainville	Northumberl'd N B	Loggieville 529
Allan 376	Rosthern..... ...S	529·245
Allanburg	Welland .....O	Thorold 529, 641
**Allandale*	Simcoe N. R.....O	529·192-193-194-195 (Sub P.O. of Barrie)
Allandale	York-Sunbury. N B	529·58 (3 miles to
Allan Hills	Rosthern.. .....S	Allan 529 [P O)
†Allan Park	Grey-Bruce.....O	535·47
†Allans	Hastings-Peterboro.....O	Bannockburn 529
Allan's Corners	Châteauguay-Huntingdon.. Q	Bryson's 529
Allanwater	Port Arthur.....O	529·156
Allard	Bonaventure.. .Q	Nouvelle 529
Allardville	Gloucester.....NB	Bathurst 529
Allegra	Springfield ....M	Milner Ridge 535
Allenby	Yale.....B C	535·91
Allendale	Shelburne Yarmouth-Clare NS	Lockeport 529
Allenford	Bruce.... .....O	529·189
Allen's Mills	Portneuf.....Q	529·105
Allensville	Muskoka Ontario O	Utterson 529
Allenwood	Simcoe N R .....O	Elmvale 529
Allerston	Medicine Hat...A	Milk River 535
Alliance 233	Camrose. .....A	529·324
†Alliford Bay	Skeena.....B.C.	455
Allingham	Red Deer.....A	535·251
Allison Harbour	Skeena.....BC	455
†Allisonville	Prince Edward-Lennox.....O	Consecon 529
Alliston....1,718	Dufferin-Simcoe.O	529·191, 535·48
†Allsaw	Victoria.....O	Lochlin 529
†Allumette Island	Pontiac .....Q	Pembroke O, 529,
**Alma*	Wellington N R. O	529·188 [535
Alma	St. John-Albert N B	Albert 529
Alma	Pictou.....N S	529·19
Alma	Prince .....P E I	529·1
Almaville-en-bas	St. Maurice-Lafleche.....Q	Shawinigan Falls 529, 535
Almaville-en-haut	St. Maurice-Lafleche.....Q	Shawinigan Falls 529, 535
Alma West	St. John-Albert N B	Albert 529
**Almonte* ..2,519	Lanark .....O	535·65
Alonsa	Neepawa .....M	529·228
Alpen Siding	Athabaska.....A	654·2
Alpine Ridge	Inverness-Richmond...NS	Mabou 529
†Alport	Muskoka-Ontario O	Bracebridge 529
Alsask 221	Kindersley.....S	529·252-267
†Alsfeldt	Grey-Bruce.....O	529·189
Alsike	Wetaskiwin.... A	Warburg 535
Alta Lake	Vancouver N..BC	650
Altamont	Macdonald.... M	529·222
Altario	Acadia.....A	535·183
†Altawan	Maple Creek.....S	535·170
Alticane	N. Battleford....S	529·283
**Alton*	Peel.....O	535.39
Alton	Colchester-Hants.....NS	529·12
Altona	Lisgar.....M	535·116
**Alvena*.....128	Rosthern.....S	29·290
Alvin	Vancouver NR. BC	*via* N. Westminster
**Alvinston* ..698	Lambton-Kent..O	623·37, 529·202
Amaranth	Neepawa.....M	529.228
Amaranth Stat'n	Dufferin-Simcoe O	535·41
Amazon	Lake Centre....S	535.159
Amber Valley	Athabaska .....A	Athabaska 529
Amelia	Vegreville .....A	Redwater 529
Ameliasburg	Prince Edward-Lennox .....O	Belleville 529, 535
†Amery	Churchill .....M	529·246
Amesbury	Athabaska.....A	Lac la Biche 645
Amesdale	Kenora-Rainy R.O	529·160
Amherst... 8,62(	Cumberland.. N S	529·12
†Amherst	Gaspé.....Q	347, 348·1, 103 (Havre Aubert PO)
Amherstburg 2846	Essex S R.....O	623·30, 329·3
Amiens	Nth. Battleford..S	529·287
Amirault Hill....1141	Shelburne-Yarmouth-Clare. NS	Tusket 529
**Amisk*	Battle River.....A	535.158
Amos..... 2,835	Chapleau .. ..Q	529.120
†Amos	Northumberl'd NB	529·79
Amqui	Matapedia-Matane.....Q	529·50
†Amsbury	Skeena.....B C	529·350
Amsterdam	Mackenzie.....S	529.276
**Amulet* 61	Weyburn .....S	535.165-170
†Amulet	Pontiac.....Q	Noranda 529, 699
Amyot	Port Arthur.....O	535·66
Anagance	Royal.....N B	529.42
†Anagance Ridge	Royal.....N B	Anagance 529
Anahim Lake	Skeena ....BC	Williams Lake 650
Analta	Athabaska..... A	Rochester 529
Anama Bay	Selkirk.....M	Gypsumville 529
**Ancaster*	Wentworth .....O	*via* Hamilton

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION SEE KEY, PP. 107-113
Ancienne Lorette	Quebec-Montmorency..Q	535·21 (R R name Lorette), 122
**Andover*	Victoria-Carleton....N B	535·309
**Andrew*.....326	Vegreville.....A	535·226
Anerley	Rosetown-BiggarS	529·267
Aneroid 274	Maple Creek.....S	535·170
†Anfield	Victoria-Carleton....N B	Blue Bell 529
Ange Gardien	Quebec-Montmorency.Q	676 (R R name L'Ange Gardien)
Ange Gardien de. Rouville	St. Hyacinthe-Bagot.....Q	535·1 (R R name Canrobert)
Ange Gardien Est	Quebec-Montmorency.Q	676 (R R name Dufournel)
Angeline	St. Hyacinthe-Bagot .....Q	529·90
Angers.....211	Hull.....Q	535·18
Angle Lake	Battle River....A	Derwent 535
Anglemont	Kamloops....B C	Notch Hill 535
Angler	Port Arthur ....O	535·66
Anglia	Rosetown-BiggarS	535·153
**Angliers*	Pontiac.....Q	535·26, 318
**Angus*	Dufferin-Simcoe.O	529·194
**Anjouville*	Marquette .....M	529·230
Anjou	Berthier-Maskinonge..Q	St. Barthélemi 535 529
Ankerton	Camrose .....A	529·324
Annable	Kootenay W ..B C	535·78 (Sub P.O. of Trail)
Annaheim	Humboldt ...Sask	St. Gregor 529
Annan	Grey N R..... O	*via* Owen Sound, O
†Annandale	Colchester-Hants.....N S	Wentworth 529
Annandale Lot 56	Kings ...P E I	Cardigan 529
Annapolis Royal 782	Digby-Annapolis-Kings.....N S	562·1
Annidale	Royal .....N B	535·315
Anning	Athabaska..... A	Ashmont 529
†Annis	Kamloops.....B C	535·70
†Annonciation	Labelle .....Q	535.23
Anola	St. Boniface....M	529·160
Anse à L'Anguille	Restigouche-Madawaska .N B	Eel River 529
Anse à Mercier	Gaspé.....Q	Gaspe 529
Anse au Griffon	Gaspe,.....Q	Gaspe 529
Anse au Griffon Nord	Gaspé.....Q	*via* Griffin Cove
Anse au Saumon	Charlevoix-Saguenay.....Q	La Malbaie 529
Anse aux Erables	Chicoutimi.....Q	Port Alfred 685
Anse des Mechins	Gaspe .....Q	Mechins 348·1
Anselmo	Jasper-Edson...A	Greencourt 529
Anse Ste. Anne des Monts	Gaspe..... Q	Ste. Anne des Monts 348·1
†Anshaw	Athabaska.... A	529·327
†Ansnorveld	Duff-rin-Simcoe.O	Bradford 529
†Anson	Hastings-Peterboro'....O	529·147-169
Ansonville	Cochrane.....O	Iroquois Falls 699
Antelope	Maple Creek.Sask	535·225
Anten Mills	Simcoe N R..... O	Hendrie 529
Anthony	Cochrane .....O	Matheson 699
†Anticosti Island. 422	Charlevoix-Saguenay.....Q	123
**Antigonish* 2,157	Antigonish-GuysboroughNS	529·17
Antigonish Harbour	Antigonish-GuysboroughNS	Antigonish 529
Antigonish University	Antigonish-GuysboroughNS	Antigonish 529
**Antler* 130	Assiniboia....Sask	535·150
Anton Lake	Athabaska ..... A	Clyde 529
Antrim	Halifax ..... N S	Milford 529
Antross	Wetaskiwin.....A	535·244
†Anvers	Dorchester.....Q	St. Joseph 675
Anvil Island	Vancouver N .BC	455 or *via* Vancouver
†Anyox	Skeena.....B C	455
Apohaqui	Royal.....N B	529·42
†Appelo	Nipissing.....O	Felix 529
Appin	Middlesex W R..O	529·205, 535·42,
Appledale	Kootenay W..B C	535·77 [623·37
**Apple Hill*	Glengarry.....O	535·33
Apple River..606	Cumberland...N S	Parrsboro 549
Appleton	Lanark.....O	Carleton Place 535
**Apsley*	Hastings-Peterboro'....O	Lakefield 529
Aquadell	Swift Current...S	529·289
Arabella	Mackenzie .....S	Norquay 529
Arbakka	Provencher.....M	Vita 529
Arbeau	Northumberl'd N B	Upper Blackville
Arborfield...359	Melfort..... S	529·286 [529
Arborg	Selkirk.....Man	535·122
Arbor Vitae	Kenora-Rainy R..O	Pinewood 529
Arbury	Melville.....S	Punnichy 529
Arbuthnot	Wood Mountain.S	535·163
Arcadia.....366	Shelburne-Yarmouth-Clare NS	529·27
†Arcadia	Peace River.....A	645·1
**Archerwill*	Mackenzie....Sask	535·144
Archie	N Battleford...S	St. Walburg 529
Archibald	Colchester-Hants.....N S	Truro 529, 562
†Archibald	Yale..... B C	GrandForks535,585
Archibald Settlement	Restigouche-Madawaska. N B	Nash Creek 529
Archive	Moose Jaw... Sask	535·168-172
Archydal	Moose Jaw...Sask	529·271
**Arcola* 561	Assiniboia ...Sask	535·150
Arctic Red River.	McKenzieDstNW1	444, 175
**Ardath*.....76	Rosetown-BiggarS	529·267
Ardbeg	Parry Sound....O	529·130
**Arden*	Frontenac-Addington....O	535·34 (R R name Ardendale)
**Arden*	Neepawa .....M	535·100
†Ardendale	Frontenac-Addington....O	535·34 (Arden P O)
Ardenode	Bow River..... A	529·315
Ardenville	Macleod..... Alta	Macleod 535
Ardill 79	Mocse Jaw...Sask	529·270
†Ardkenneth	Rosetown-BiggarS	Demaine 529
Ardley	Red Deer ....Alta	529·316
Ardley	Vancouver NR.BC	514, (Sub. P.O. of New Westminster)
Ardmore	Athabaska ..... A	529·327
†Ardness	Pictou.....N S	Avondale 529
Ardoch	Frontenac-Addington....O	Clarendon 535
Ardrossan	Wetaskiwin..... A	529·245
Arelee	Rosetown-BiggarS	535·141
Arena	Maple Creek ..S	535·171
Argenta	KootenayWest B C	445·3
Argentenay	Lake St. John-Roberval.....Q	Dolbeau 529
†Argenteuil	Argenteuil.....Q	529·91
Argo	Rosetown-BiggarS	529·269
†Argolis	Algoma WR.....O	529·131
Argyle	Victoria.....O	529·170
Argyle	Selkirk ..... M	529·242
Argyle	Victoria-Carleton....N B	Bristol 535 or Juniper 529
Argyle	Shelburne-Yarmouth-Clare NS	529·27
Argyle Head	Shelburne-Yarmouth-Clare.NS	Argyle 529
Argyle Sound	Shelburne-Yarmouth-Clare.NS	Pubnico 529
Argyle South	Shelburne-Yarmouth-Clare.NS	Lower Argyle 529
**Arichat*	Inverness-Richmond...NS	360, 375, or Louisdale 529
Arisaig.....207	Antigonish-GuysboroughNS	Antigonish 529
Ariss	Wellington S R..O	535·37
Arkell	Wellington S R..O	535·37
**Arkona* 396	Lambton W R ..O	Watford 529
†Arkwood	Kent.....O	535·42
Arlington West	Digby-Annapolis-Kings.....NS	Paradise 562
Armada	Macleod .....Alta	535·242
Armadale	King's .....P E I	Selkirk 529
†Armadale	York E R..... O	Markham 529
Armagh	Bellechasse .....Q	529·118
Armagh Station	Bellechasse.... Q	529·118
Armdale....2137	Halifax .....N S	*via* Halifax, N S
Armena	Camrose .....A	529·323

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Armistice	Athabaska	529·318
Armit	Mackenzie	529·232
Armitage	York N R	Newmarket 529
Armley	Melfort	529·272, 535·144
Armorique	Terrebonne	Ste. Rose 535
Arnow	Bruce	Kincardine 529
**Armstrong*	Yale	535·74-76-80, 529·351
†Armstrong	Beauce	St. Georges 675
Armstrong Sta	Port Arthur	529·156
Armstrongs Brook	Restigouche-Madawaska	Jacquet River 529
Armstrong's Cor.	Royal	Welsford 535
Arnaud	Provencher	535·115
Arner	Essex S R	656·2
Arnes	Selkirk	535·123
Arneson	Acadia	529·326
Arnold	Shelburne-Yarmouth-Clare. NS	Lockeport 529
**Arnprior*	Renfrew S R	535·65 529·214
Arnstein	Parry Sound	Trout Creek 529
**Arntfield*	Pontiac	699·7
**Aroland*	Port Arthur	529·156
Aroostook Junc.	Victoria-Carleton	535·302-304-309 (RR name Aroostook)
Arpin	Cochrane	Norembega 529
Arran 205	Mackenzie	Sask 529·239
Arrandale	Skeena	455
Arras	Cariboo	Dawson Creek 645
Arrow Creek	Kootenay East B C	Erickson 535
**Arrowhead*	Kamloops	535·75, 445·1
Arrow Park	Kootenay West B C	445·1
Arrow River	Marquette	535·111
Arrowwood 251	Macleod	535·242
Arseneault	Gaspé	Grindstone Island 347, 348·1
Arthabaska 1906	Drummond-Arthabaska	Victoriaville 529
**Arthur* 923	Wellington NR	535·41
Arthurette	Victoria-Carleton	535·310
†Arthurville	Bellechasse	St. Vallier 529
Artland	The Battlefords	529·245
Artois	Montmagny-L'Islet	Lafontaine 529
**Arundel*	Argenteuil	529·99
**Arvida* 4,564	Chicoutimi	685·4, 529·105
Arvilla	Jasper-Edson	645·4
**Asbestos* 5,702	Richmond-Wolfe Q	Danville 529
Ascot Corner	Richmond-Wolfe Q	675 (R R n. Ascot)
†Ash	Halton	529·192
Ashburn	Ontario	Myrtle 535
Ashby	558 Prince St.	Sydney City
†Ashby Point	Kamloops	Canoe 535
**Ashcroft*	Kamloops	535·70, 529·347
Ashdad	Renfrew SR	535·61 (R R name Ashdod)
†Ashdod	Renfrew S R	535·61 (Ashdad PO)
Ashdown	Yorkton	Edmore 535
Ashern	Selkirk	529·231
†Ashfield	Inverness-Richmond	Orangedale 529
Ashley	The Battlefords	Greenstreet 535
Ashmont	Athabaska	529·318
Ashmore	Digby-Annapolis-Kings	Weymouth 562
†Ashpoint	Royal	Rothesay 529
Ashton	Carleton	535·65
Ashville	Dauphin	529·259
Ashworth	Muskoka-Ontario O	Huntsville 529
Askilton	Inverness-Richmond	West Bay Road 529
Aspdin	Muskoka-Ontario O	Utterson 529
Aspen	Antigonish-Guysborough	Antigonish 529
Aspen Beach	Wetaskiwin	535·244
Aspen Grove	Kamloops	Thalia 535
Asplund	Peace River	High Prairie 645
Aspotogan	Queens-Lunenburg	Hubbard 529
Aspy Bay	Cape Breton N.-Victoria	*via* Dingwall

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Asquith 207	Rosetown-Biggar S	535·141-158, 529·245
†Asselin	Dorchester Q	St. Joseph 675
**Assiniboia* 1,335	Wood Mountain S	535·143-168-170
Astle	York Sunbury NB	529·79
Aston Junction	Nicolet-Yamaska Q	529·86-88
Aston Station	Nicolet-Yamaska Q	529·88
Astorville	Nipissing O	529·137
Atalante	Portneuf Q	Loretteville 529
Atchelitz	Fraser Valley B C	514 (R R n Lichman)
**Athabaska* 578	Athabaska A	529·317
Athalmer	Kootenay East B C	L'k Wind'rm're 535
**Athelstan*	Chateauguay-Huntingdon Q	633·1
**Athens* 704	Leeds O	529·150
**Atherley*	Muskoka-Ontario O	529·173-193
Athlone	Dufferin-Simcoe O	Tottenham 529, 535
Athol	Cumberland N S	529·12
Atholville	Restigouche-Madawaska NB	Campbellton 529
†Atik	Churchill M	529·247
Atikameg	Peace River A	Grouard 645
Atikokan	Kenora-Rainy River O	529·132
†Atkinson	Cumberland N S	529·12 (North Greenville P O)
†Atlanta	Digby-Annapolis-Kings NS	Sheffield Mills 562
Atlantic	Shelburne-Yarmouth-Clare NS	Greenwood 529
Atlee	Medicine Hat Alta	535·246 [717
**Atlin*	Skeena B C	462·2 or Carcross
Atmore	Athabaska A	Lac La Biche 645
†Atnarko	Skeena B C	*via* Bella Coola
†Attercliffe	Haldimand O	Port Davidson 703
Attica	Humboldt S	535·176
**Atwater* 80	Melville S	529·245
**Atwood*	Perth O	529·182
Atwood's Brook	Shelburne-Yarmouth-Clare. NS	Barrington Passage 529
Aubigny	Provencher M	*via* Silver Plains
Aubrey	Châteauguay-Huntingdon Q	529·211
Auburn	Digby-Annapolis-Kings N S	562·1
**Auburn*	Huron N R O	535·37
†Auburn	Queens P.E.I.	529·9
Auburndale	Queens-Lunenburg N S	Bridgewater 529
Auburndale	Battle River Alta	Vermilion 529
Auburnton	Assiniboia S	Manor 535
Auburnville	Northumberl'd NB	Loggieville 529 [PO
†Aubut	Témiscouata Q	529·118 (Pieddu Lac
Auclair	Témiscouata Q	Notre Dame du Lac 700
Audet	Beauce Q	Mégantic 535, 675
Aulac	Westmorland N B	529·12
Auld	Essex S R O	623·30
†Auldgirth	Kamloops BC	Blackpool 529
Auld's Cove	Antigonish-Guysborough N S	Mulgrave 529
**Aultsville*	Stormont O	529·83
Aurigny	Gaspé Q	*via* Amherst
**Aurora* 2,709	York N R O	529·193
Austin	Neepawa M	535·112
Australian	Cariboo B C	650
Authier	Chapleau Q	529·120
Authier Nord	Chapleau Q	Authier 529
Auvergne	Portneuf Q	Portneuf 529, 535
Avalon	Medicine Hat. Alta	Etzikom 535
Avebury	Prince Albert S	Leask 529
Avening	Simcoe N R O	529·191
Avoca	Argenteuil Q	Pointe au Chene 535
Avola	Kamloops BC	529·347
†Avon	Elgin O	Putnam 535
†Avon	Mégantic-Frontenac Q	Black Lake 675

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Avondale Road.	Victoria-Carleton....N B	529·58
Avondale Station	Pictou.....N S	529·17
Avonhurst	Qu'Appelle.....S	529·254
Avonlea.....293	Moose Jaw....Sask	529·268-270
Avonmore.....	Stormont ..... O	535·33
Avonport.....	Digby-Annapolis-Kings.....NS	562·1
Avonport Station	Digby-Annapolis-King's.....N S	562·1
†Axford.....	Weyburn.....Sask	535·170
**Ayer's Cliff*..467	Stanstead .....Q	675
Aylesbury ...120	Lake Centre.....S	529·255
**Aylesford*..2417	Digby-Annapolis-King's .....N S	562·1
**Aylmer (East)*. 3,265	Wright..... ...Q	535·28 (R R name Aylmer; trolley to Ottawa)
**Aylmer (West)*. 2,453	Elgin .....O	529·209, 623·34, 712 (R Rn. Aylmer)
**Aylsham*.....	Melfort.....S	529·2
Aylwin	Wright .....Q	535·27 (PO 2 miles)
Aylwin Station	Wright..... Q	535·27
**Ayr*..... 748	Waterloo S R....O	536·35
†Ayrness.....	Chateauguay-Huntington..Q	529·81-211
**Ayton*.....	Grey-Bruce.....O	529·189
Azilda	Nipissing.....O	535·6 [PO]
†Babcock.....	Macdonald.....M	529·227 (St. Lupicin
Babineau	Kent.....N B	Rexton 529
Baccaro.....	Shelburne-Yarmouth-Clare NS	Barrington 529
†Bache Peninsula	Ellesmere Is. NWT	*via* Craig Harbour
Back Bay	Charlotte.....N B	St. George 535
**Baddeck*.....	Cape Breton Nth. Victoria..... NS	364, 376, 378, or Iona 529
Baddeck Bay....	Cape Breton Nth. Victoria.... N S	*via* Baddeck, N S
Baddeck Bridge .	Cape Breton Nth. Victoria.....N S	*via* Baddeck, N S
**Baden*	Waterloo S R ...O	529·185 [PO]
†Baden.....	Churchill .....M	529·232 (RiceCreek
Badger.....	Provencher.....M	529·238
Badger Lake.....	Macleod.....Alta	Lomond 535
Bad Heart.....	Peace River ....A	Sexsmith 645
Badjeros.....	Grey N R .....O	Dundalk 535
†Baffin.....	Neepawa .....M	529 228
Bagley	Melfort.....S	Fairy Glen 535
Bagot	PortagelaPrairieM	535·112
†Bagot	St. Hyacinthe-Bagot.....Q	529·86 (Ste. Helene de Bagot P O)
Bagotville..3,238	Chicoutimi .....Q	685, 329·8
Baie Comeau.... 1543	Charlevoix-Saguenay.....Q	348·2, 349·1-2, 123 (l'd'g n. Comeau Bay)
Baie de la Trinité	Charlevoix-Saguenay .....Q	348·2, 349·2, 123 (land'g n. Trinity Bay)
Baie des Bacons..	Charlevoix-Saguenay .....Q	*via* Les Escoumains
Baie des Rochers	Charlevoix-Saguenay.....Q	*via* St. Simeon or La Malbaie 529
Baie des Sables.	Matapedia-Matane .....Q	528
Baie d'Urfe...250	Jacques Cartier..Q	529·83, 535·33
Baie Johan Beetz.	Charlevoix-Saguenay .....Q	348·2, 123
Baie Laval.....	Charlevoix-Saguenay.... Q	*via* Forestville
Baie Ste. Anne ..	Northumberl'd.NB	Loggieville 529
Baie Ste. Catherine	Charlevoix-Saguenay.....Q	*via* Tadoussac
†Baie St. Claire Anticosti	Charlevoix-Saguenay.....Q	*via* Port Menier
†Baie St. Laurent	Matapedia-Matane.....Q	Amqui 529
Baie St. Ludger .	Charlevoix-Saguenay.....Q	*via* Pointe aux Outardes
†Baie St Nicolas.	Charlevoix-Saguenay Q	*via* Godbout

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION. SEE KEY, PP. 107-113
Baie St Paul 3491	Charlevoix-Saguenay.....Q	529·122
Baie Verte	Westmorland..N B	529·54
Baildon.....	Moose Jaw . .Sask	529·268
†Bailey.....	York-Sunbury N B	535·307 (Central Blissville P O)
Bailieboro'	Peterboro' WR..O	Millbrook 529
†Bain.....	Medicine Hat. Alta	535·170
Bainsville.....	Glengarry.....O	529·83
Baintree.....	Bow River....Alta	529·315
Baird	Fort William....O	Murillo 535
†Baker.....	Kootenay East. B C	Mayook 535
Baker Brook.....	Restigouche-Madawaska..N B	700, 529·118
Baker Settlement 467	Queens-Lunenburg..N S	Bridgewater 529
**Bala*..... 403	Muskoka-OntarioO	535·48, 420
Balaclava	Grey N R .....O	*via* Owen Sound, O
Bala Park.....	Muskoka-OntarioO	529·130, 420
Balatone	Yorkton..... S	Quinton 529
Balcarres....387	Melville.....S	535·155, 529·254
Balderson.....	Lanark.....O	Perth 535
Baldonnel.....	Cariboo. ....B.C.	*via* Ft. St. John
Bald Rock.....	Halifax.....N S	*via* Halifax, N S
Baldur	Macdonald.....M	529·227
Baldwin..... .	York N R.....O	Sutton 529
Baldwinton	The Battlefords..S	553·164
**Balfour*.....	Kootenay West BC	145·3 or Proctor
**Balmonie* 164	Qu'Appelle..Sask.	535·149 [535
**Baljennie*	North Battleford. S	535·141
Ballantine.....	Jasper-Edson ...A	Cherhill 529
Ballantrae.....	York N R.....O	Stouffville 529
Ballantyne's Cove	Antigonish-Guysborough NS	360 or Antigonish 529
Balla Philip.....	Kent.....N B	Rexton 529
Ballater.....	Peace River.....A	Falher 645
Ballinafad.....	Wellington S R..O	Georgetown 529
†Ballinora	The Battlefords. S	535·164
†Balls Creek.....	Cape Breton N.-Victoria..NS	529·14
†Ballsville.....	Haldimand.....O	Hagersville529,623
Ballycroy	Dufferin-Simcoe O	Palgrave 529, 535
Ballydown Beach	Dufferin-Simcoe. O	Lefroy 529
†Ballysheen	Muskoka-OntarioO	432
Balm.....	Jasper-Edson ...A	Greencourt 529
Balm Beach	Simcoe E R.....O	Perkinsfield 529
†Balmoral.....	Haldimand..... O	Hagersville 529, 623
Balmoral	Restigouche-Madawaska..NB	Eel River 529
Balmoral	Selkirk.....M	535·122
Balmoral.....	Inverness-Richmond...NS	Louisdale 529
Balmoral Mills...	Colchester-Hants.....N S	Denmark 529
Balmy Beach....	Danforth.....O	(Sub P.O. Toronto)
Balsam.....	Ontario .....O	Glen Major 535
Balsam Bay	Springfield.....M	529·240
Balsam Creek..	Nipissing.....O	*via* North Bay
Balsam Grove....	Athabaska..... A	Newbrook 645
†Baltic.....	King's. .....P E I	529·8(E. Baltic PO)
Baltimore.....	Northumberland O	Cobourg 529, 535
†Balvenie.....	Renfrew S R....O	Caldwell 529
Balzac	Bow River.....A	535·272
Bamberg	Waterloo N R...O	Petersburg 529
Bamfield	Comox-Alberni BC	450·2, 456 or Port Alberni 535
**Bancroft*...1076	Hastings-Peterborough..O	529·147-14
**Banff*.....	Calgary W...Alta	535·225
**Bangor*.... 118	Melville.....S	529·245
Bangs Falls.....	Queen's-Lunenburg ..NS	Liverpool 529
Bank Bay.....	Athabaska.....A	Beaver River 529
Bankeir..	Yale .....B C	535·91 (R. R. name
Bankend.....	Yorkton.....S	535·173 [Jellicoe)
Bankfield.....	Port Arthur.... O	Geraldton 529
†Bankhead	W. Calgary...Alta	535·225
Banks Broad Cove	Inverness-Richmond ..N S	Strathlorne 529
Bannerman	Souris.....M	Wakopa 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Banning	Kenora-Rainy River	O 529 132
Bannock	Melfort	S 529 232
Bannockburn	Hastings-Peterborough	O 529 147
Bapaume	North Battleford	S 529 28
Baptiste	Hastings-Peterborough	O 529 149
†Barabe	Lotbiniere	Q 529 113 (Francoeur
Barachois	Westmorland	N B Shediac 529 [PO]
†Barachois	N. Cape Breton-Victoria	NS 529 14 (Barachois Harbour P.O.)
Barachois de Malbaie.	Gaspé	Q 529 116 (R R name Barachois)
Barachois Harb'r.	N. Cape Breton-Victoria	NS Barachois 529
Barachois Nord	Gaspé	Q Barachois 529
Barachois Ouest	Gaspé	Q Barachois 529 [PO]
†Barbour	Yorkton	S 529 278 (Dunleath
†Barclay	Kenora-Rainy River	O 535 51 (Bedworth PO)
Bar de Cocagne	Kent	N B Buctouche 529
†Bardo	Vegreville	Alta 529 316
Barford	Mackenzie	Sask 535 144
Barich	Vegreville	A Smoky Lake 529
Baring	Qu'Appelle	Sask 535 154
†Barker	York-Sunbury	N B 535 315 [535
Barker's Point	York-Sunbury	N B South Devon 529,
Barkerville	Cariboo	BC Quesnel 650
Barkfield	Provencher	M Carey 535
†Bark Lake	Renfrew S R	O Barry's Bay 529
Barkmere	40 Argenteuil	Q Arundel 529
Barkway	Muskoka-Ontario	O Gravenhurst 529
Barlochan	Muskoka-Ontario	O Gravenhurst 529
Barnaby River	Northumberl'd	N B 529 50
†Barnard	Dorchester	Q Belval 529
Barnes Crossing	N. Battleford	S Meadow Lake 535
Barnesdale	Parry Sound	O Lake Joseph 529,
Barnesville	Royal	N B Hampton 529 [535
Barnet	Vancouver	NR. BC 535 70
Barnettville	Northumberl'd	N B 529 79
Barney River Sta.	Pictou	N S 529 17
Barney's Riv.	629 Pictou	N S Barney River 529
†Barnhart	Kenora-Rainy River	O Emo 529
Barnhart Vale	Kamloops	B C Kamloops 535, 529
†Barnsley	Macdonald	M 535 113
Barnston	Stanstead	Q Coaticook 529
Barnston Island	N. Westminster	BC Tyne Head 529, or Hammond 535
Barnwell	Lethbridge	Alta 535 230
Barons	233 Macleod	A 535 236
†Barony	York-Sunbury	N B 529 58
Barrage St. Narcisse	Chapleau	Q St. Narcisse 535
Barra Glen	Cape Breton N.-Victoria	N S 529 14
Barra Head	Inverness-Richmond	N S St. Peters 529
Barraute	Chapleau	Q 529 120
Barré	Dorchester	Q Ste. Justine 675
†Barrette	Labelle	Q 535 23 (Val Barrette
Barrett Lake	Skeena	B C 529 350 [P O]
Barrhead	399 Jasper-Edson	A 645 4
Barrie	9,559 Simcoe North	O 529 193
Barrieau	Kent	N B Rogersville 529
Barriefield	Frontenac-Addington	O Kingston, 529, 535
Barrie Island	Algoma E R	O *via* Gore Bay, O
Barriere	Kamloops	B C 529 347
Barrier Lake	Humboldt	S Rose Valley 535
Barrington	Chateauguay-Huntingdon	Q 529 80-211
Barrington	Shelburne-Yarmouth-Clare.	NS 529 26-27
Barrington Passage.	Shelburne-Yarmouth-Clare.	NS 529 27, 405
Barrington West	Shelburne-Yarmouth-Clare.	NS Barrington 529
Barrios Beach	Antigonish-Guysborough.	NS Monastery 529
Bar River	Algoma W R	O 535 67
Barrow Bay	Bruce	O Wiarton 529
Barrows	Churchill	M 529 232
†Barry River	Pontiac	Q Campbell's Bay 535
Barry's Bay	1199 Renfrew S R	O 529 214
Barry's Corner	Queens-Lunenburg	N S Maitland 529
Barryvale	Renfrew S R	O 535 61
Barryville	Northumberl'd	N B Loggieville 529
Barss' Corners	987 Queens-Lunenburg	N S New Germany 529
Barthel	Nth. Battleford	S St. Walburg 529
Bartholomew	Northumberl'd	N B Blackville 529
Bartibog	Northumberl'd	N B Loggieville 529
Bartibog Bridge	Northumberl'd	N B Loggieville 529
Bartibogue Stn.	Gloucester	N B 529 50 (RR n Bartibog)
†Bartlett	Charlotte	N B 535 306 [bog)
Barton	407 Digby-Annapolis-Kings	N S North Range 562
†Barton	York-Sunbury	N B 535 301
Bartonville	Wentworth	O 703 or *via* Hamilton
Barvas	Yorkton	S 529 278
Barwick	Kenora-Rainy River	O 529 132
†Bas de la Baie	Charlevoix-Saguenay	Q Baie St. Paul 529
Bas de l'Anse	Charlevoix-Saguenay	Q La Malbaie 529
Bashaw	494 Camrose	A 529 316
†Basin Depot	Renfrew S R	O Killaloe 529
†Basin Road	Inverness-Richmond	NS 529 24
Basque	Gloucester	NB Tracadie 529
Bassano	582 Medicine Hat.	Alta 535 225-240-246
†Bass Creek	Algoma E R	O Little Current 535
Bass River	Colchester-Hants	N S 389 or Londonderry 529
Bass River	Kent	N B Harcourt 529
Bass River Point.	Kent	N B Harcourt 529
Basswood	Marquette	M 535 101
†Basswood Ridge.	Charlotte	N B Moores Mills 535
Bastarache	Kent	N B St. Anthony 529
Batchawana	Algoma W R	O *via* Sault Ste Marie
Bateman	155 Wood Mountain	S 529 270
Bateston	153 Inverness-Richmond	N S Catalone 698
†Batesville	Argenteuil	Q 529 99
Bath	297 Prince Edward-Lennox	O Ernestown 529
Bath	Victoria-Carleton	N B 535 309 [Kingston
Bath Road	City of Kingston.	O Sub P.O. of
Bathurst	3,554 Gloucester	N B 529 50-60
†Bathurst	Lanark	O 535 34 (Wemyss PO)
Bathurst Mines	Gloucester	N B Bathurst 529
Batiscan	Champlain	Q 535 21
Batiscan Station.	Champlain	Q 535 21
Batoche	Rosthern	Sask Duck Lake 529
†Batteaux	Simcoe N R	O 529 194
Battersea	Frontenac-Addington	O Kingston 529, 535
†Battle	Camrose	Alta 529 315-316
Battle Bend	Battle River	Alta Hardisty 535
Battle Creek	Maple Creek	Sask Govenlock 535
Battleford	1,286 The Battlefords	S 529 250, 535 177
Battle Heights	Mackenzie	S Carrot River 529
Battle Lake	Wetaskiwin	Alta Wetaskiwin 535
Battle Ridge	Battle River	Alta Amisk 535
†Battle River	Peace River	Alta 443
Battrum	Swift Current.	Sask 535 162
Bawlf	227 Camrose	Alta 535 232
†Baxter	Dufferin-Simcoe	O 535 48
Baxter's Harbour	Digby-Annapolis-King's	NS Sheffield Mills 562
†Bayard	Labelle	Q Annonciation 535
Bayard Station	Moose Jaw	Sask 529 270
Bay du Vin	Northumberl'd	N B Loggieville 529
Bay du Vin Beach	Northumberl'd	N B Loggieville 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Bayend	Dauphin M	Ste. Rose 529
Bayer Settlement	Halifax N S	Musquodoboit Harbour 529
*Bayfield 321	Huron-Perth O	Brucefield 529
*Bayfield	Westmorland N B	CpeTormentine 529
Bayfield	Antigonish-Guysborough N S	Bayfield Road 529
†Bayfield Road	Antigonish-Guysborough N S	529·17 (Afton P O)
Bayham	Elgin O	Corinth 529, 712
Bayhead	Colchester-Hants N S	Malagash 529
Baynes Lake	Kootenay East B C	Elko 535
Bayonne	Kootenay W R B C	Tye 535
Bayport	Queens-Lunenburg N S	Lunenburg 529
Bay Road Valley	Cape Breton N.-Victoria N S	*via* Bay St. Lawrence
†Bayside	Hastings S O	Belleville, 529, 535
Bayside	Halifax N S	*via* Halifax, N S
Bay St. Lawrence 403	Cape Breton N.-Victoria N S	365 or *via* North Sydney, N S (Baie St. Paul P O)
†Bay St. Paul	Charlevoix-Saguenay Q	
**Baysville*	Muskoka-Ontario O	Bracebridge 529
†Bayswater	Nipissing O	529·130
Bayswater	Royal NB	*via* St. John, N B
Bayswater	Queens-Lunenburg N S	Hubbard 529
Bayton	Selkirk M	Moosehorn 529
Bay Trail	Humboldt S	535·17
Bay Tree	Peace River A	Pouce Coupe 645
Bay View	Digby-Annapolis-Kings N S	Digby 562
†Bazentin	Nth. Battleford S	529·287
Beachburg	Renfrew N R O	529·138
Beach Corner	Jasper-Edson A	Stony Plain 529
Beach Meadows 253	Queen's-Lunenburg N S	Liverpool 529
**Beachville*	Oxford O	529·203, 535·38
Beacon Hill	Nth. Battleford S	Beaver R., Alta. 529
Beaconia	Springfield M	529·240-241
†Beacon Mines	Jasper-Edson A	Coalspur 529
†Beaconsfield 1,106	Jacques Cartier Q	529·83, 535·33
†Beaconsfield	Macdonald M	Cardinal 529
Beaconsfield West	Jacques Cartier, Q.	Beaconsfield 529, 535
Beadle	Kindersley Sask	529·252
†Beaman	Springfield M	North Transcona 535 or Transcona 529
**Beamsville* 1,293	Lincoln O	529·203
Bearberry	Red Deer Alta	Olds 535 [535
†Bear Brook	Russell O	Vars 529 or Leonard
Bear Cave	Muskoka-Ontario O	Rosseau 420
Bear Creek	Qu'Appelle S	535·155
**Beardmore*	Port Arthur- O	529·131
Bear Flat	Cariboo B C	*via* Fort St. John or Dawson Creek, 645
Bear Island	Temiskaming O	418 or Timagami
†Bear Lake	Parry Sound O	529·215 [699
Bear Line	Kent O	*via* Chatham
Bearn	Pontiac Q	535·26
Bear Point	Shelburne-Yarmouth-Clare N S	Shag Harbor 529
**Bear River* 580	Digby-Annapolis-Kings N S	562·1
Bear River	King's P E I	529·4
Bear River East	Digby-Annapolis-Kings N S	Deep Brook 562
†Bears Pass	Kenora-Rainy River O	529·132
Bear Valley	Parry Sound O	Trout Creek 529
Beaton	Kamloops B C	Arrowhead 535
Beatons Mills	Queen's P E I	Melville 529
Beatty 108	Melfort S	529·232
Beaubier	Weyburn S	535·142
Beaubois	Gloucester N B	Bathurst 529
Beaucanton	Chapleau Q	La Sarre 529
Beauce Jonction	Beauce Q	Vallee Jct. 675
Beauceville (Est). 1,254	Beauce Q	675·1 (R R name Beauceville)
Beauceville Ouest 898	Beauce Q	Beauceville 675
Beauchamp	Montmagny-L'Islet Q	Daaquam 675
Beauchene	Pontiac Q	535·26
†Beaudoin Centre	Richmond-Wolfe Q	Garthby 675
Beaudry	Pontiac Q	Arntfield 699
Beaufield	Kindersley Sask	529·269
Beaufort	Victoria-Carleton N B	Bristol 535 or Juniper 529
Beauglen	Bonaventure Q	Cascapedia 529
**Beauharnois* 3,538	Beauharnois-Laprairie Q	633·1, 529·89
Beaulac 406	Joliette-L'Assomption-Montcalm Q	Rawdon 529
Beaulieu	Temiscouata Q	St. Louis du Ha Ha 700
Beaumaris	Muskoka-Ontario O	420 or Bracebridge
Beaumont	Bellechasse Q	*via* Lévis, Q [529
Beaumont	Wetaskiwin Alta	Leduc 535
**Beaumont*	Victoria B C	*via* Victoria, B C
Beaumont	Westmorland N B	Up. Dorc'ester 529
Beaumont Est	Bellechasse Q	St. Charles 529
Beauport 3,791	Quebec-Montmorency Q	Giffard 676
Beauport Est. 584	Quebec-Montmorency Q	Les Falaises 676
Beaupré	Charlevoix-Saguenay Q	676
Beaurepaire	Jacques Cartier Q	529·83, 535·33
Beaurivage	Lotbinière Q	Scott Jct. 675
Beauséjour	Rimouski Q	Rimouski 529
Beauséjour 1,161	Springfield M	535·102
Beausoleil	Berthier-Maskinonge Q	Lavaltrie 535
Beauval	N. Battleford Sask	Meadow Lake 535
Beauvallon	Battle River A	535·164
†Beaven Lake	Argenteuil Q	529·99
Beaver	Kootenay East B C	535·70 (R R name Beaver Mouth)
Beaver	Neepawa M	529·226
Beaver Bank	Halifax N S	562·1
Beaver Bluff	Mackenzie Sask	Preeceville 529
Beaver Brook	St. John-Albert N B	Albert 529
Beaver Brook Sta.	Northumberl'd N B	529·50
†Beaver Cannery	Skeena B C	455
Beaver Cove	Cape Breton N.-Victoria N S	529·14
†Beaver Creek	Comox-Alberni. B C	Port Alberni 535
Beaver Crossing	Athabaska A	Le Goff 529
Beaver Dale	Yorkton Sask	529·278
Beaverdam	Athabaska Alta	Bonnyville 529
Beaverdell	Yale B C	535·91
Beaver Flat	Swift Current Sask	Stewart Vall'y 535
Beaver Harbour	Charlotte N B	Pennfield 535
Beaver Harbour	Halifax N S	Sheet Harbour 368
†Beaver Lake	Cariboo B C	Soda Creek 650
Beaverley	Cariboo B C	Prince George 529
**Beaverlodge* 331	Peace River Alta	645·1
Beaver Mines 277	Macleod Alta	Pincher 535
†Beavermouth	Kootenay East B C	535·70 (Beaver P O)
Beaver Plains	Mackenzie S	Kamsack 529
Beaver Point	Nanaimo B C	Ganges 450·6
Beaver River	Shelburne-Yarmouth-Clare N S	Hebron 562
†Beaver River	Athabaska A	509·327
**Beaverton* 925	Muskoka-Ontario O	529·130-173
Beaver Valley	Maple Creek Sask	Cadillac 535
Beazer	Lethbridge Alta	Cardston 535
**Bécancour* 277	Nicolet-Yamaska Q	Des Ormeaux 529
Bechard	Weyburn Sask	529·251
Becher	Lambton-Kent O	Wallaceburg 656
Beckenham	Yorkton Sask	Kelliher 529
Becketville	Restigouche-Madawaska N B	Jacquet River 529
†Beckville	Neepawa M	Amaranth 529
†Beckwith	Lanark O	535·58
Bedard	Labelle Q	535·23
†Beddington	Calgary E Alta	535·227

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Bede	Souris....Man	535·106
†Bedell	Grenville-Dundas	O 535·33-59
†Bedell River	Comox-Alberni	BC 450·2
Bedeque	Prince....P E I	Summerside 529
**Bedford*....1,675	Brome-Missisqu'i	Q 535·1
Bedford	Halifax....N S	562·1, 529·12
†Bedford	Provencher....M	529·238 [PO]
†Bedford	Royal....N B	390 (Holderville
†Bedford Mills	Frontenac-Addington....O	Newboro' 529
Bedford Park	Eglinton....O	(Part of Toronto)
Bedford Station	Queen's....P E I	529·3
Bedfordville	Yorkton....S	Ituna 529
Bedworth	Kenora-Rainy River...O	Barclay 535
**Beebe*....1,025	Stanstead....Q	675·4
†Beebe Junction	Stanstead....Q	675, 675·4
Beech Grove	Pontiac....Q	Quyon 535
Beech Hill	Queens-Lunenburg . N S	Chester Basin 529
Beech Hill Farms	Queen's-Lunenburg.. NS	White Point Beach 529
†Beechmont	Cape Breton-N. Victoria..N S	Leitches Creek 529
Beechmont North	Cape Breton N.-Victoria....N S	Leitches Creek 529
Beechville	Halifax....N S	529·25
†Beechwood	Huron-Perth....O	St. Columban 529
Beechwood	Victoria-Carleton....N B	535·309
Beechy....191	Rosetown-Biggar....Sask	529·274
Beersville	Kent....N B	Harcourt 529
Beeton....583	Dufferin-Simcoe	O 529·191-192, 535·48
Begin	Montmagny-L'Islet....Q	L'Islet 529
Beinn Scalpie	Cape Breton-N. Victoria..N S	Little Bras d'Or 529
Beiseker.... 240	Bow River....A	535·235, 529·316
†Bélair	Portneuf....Q	535·21
Belair	Springfield....M	529·240
Beland	Beauce....Q	St. Georges 675
Belanger	Maple Creek..Sask	Robsart 535
Belanger Siding	Temiscouata....Q	529·118
Belbeck	Moose Jaw...Sask	535·153
Belbutte	N. Battleford.Sask	529·287
Belcourt	Chapleau....Q	529·120
Belfast	Queen's....P E I	Grandview 529
**Belfountain*	Peel....O	Forks of Credit 535
Belgrave	Huron N R....O	Wingham 529, 535
Belhaven	York N R....O	Sutton 529
†Bell	Leeds....O	535·58 (Bell Crossing, P.O.)
**Bella Bella*	Skeena....B C	455
Bella Coola	Skeena....B C	455
Bellamys	Leeds....O	535·58 (R R name 529·50 [Bellamy)
†Bellavance	Matapedia-Matane....Q	
Bell Crossing	Leads....O	Bell 535
Belle Anse	Gaspé....Q	Barachois 529
Belleau	Levis....Q	*via* Levis Q
Belleau Brook	Mackenzie....S	Pelley 529
Bellecombe	Pontiac....Q	Rouyn, 529, 699
Belle Côte	Inverness-Richmond..N S	*via* Margaree Harb. or Inverness, 529
Belle Creek	Queen's....P E I	Belle River 529
Belledune	Gloucester....N B	529·50
Belledune River	Gloucester....N B	Belledune 529
Bellefeuille	Chapleau....Q	Authier 529
Bellefleur	Restigouche-Madawaska. NB	529·51
Bellefond	Northumberland N B	Beaver Brook 529
Bellefontaine	Antigonish-Guysborough. NS	Harbour au Bouche 529
Bellegarde	Assiniboia....Sask	Antler 535
Belleisle Creek	Royal....N B	535·315 (R R name [Belleisle)
Belle Marche	Inverness-Richmond..N S	*via* Cheticamp
Belle Plaine ..69	Lake Centre....S	535·149
Bellerive	Beauharnois-Laprairie....Q	Valleyfield 633, 529 (Sub P O)
Bellerive Station	Labelle....Q	535·23 [P O]
†Belle River	Queen's....P E I	529·5 (Belle Creek
**Belle River*..989	Essex E R....O	529·209, 535·42, 712
†Bellerose	Fraser Valley..BC	514
Belleterre	Pontiac....Q	Laverlochere 535
Belle Valley	Timiskaming....O	Thornloe 699
Belleview	Brandon....M	529·223
**Belleville*..15,498	Hastings S R....O	529·83-169, 535·50
Belleville	Victoria-Carleton..N B	529·58
Belleville	Shelburne-Yarmouth-Clare.NS	529·27
Belleville North	Shelburne-Yarmouth-Clare. NS	Belleville 529
Belleville South	Shelburne-Yarmouth-Clare.NS	Belleville 529
†Belleville Stat'n.	Hastings S R....O	(part of Belleville)
**Bellevue*	Macleod....Alta	Hillcrest 535
†Bellevue	Châteauguay-Huntingdon. Q	633·1 (DeLery P.O.)
†Bellevue Jct	Richelieu-Verchères	529·108-109
Bellevue Station	Algoma W R....O	502
Bell Ewart	Dufferin-Simcoe	O Lefroy 529
Bell Grove	Victoria-Carleton....N B	Bluebell, 529
Bellhampton	Neepawa....M	Glenella 529
Bellis....128	Vegreville....A	529·318
Belliveau Cove	Shelburne-Yarmouth-Clare.NS	562·1 (R R name Belliveau)
Belliveau Village	Westmorland..N B	College Bridge 529
Bell Mills	Kent....N B	Rexton 529
Bell Mount	Pontiac....Q	Campbell's Bay 535
Bell Neck	Shelburne-Yarmouth-Clare.NS	Belleville 529
Belloy	Peace River....A	645·1
Bell Rapids	Hastings-Peterborough .O	Barrys Bay 529, or Maynooth 529
Bell's Corners	Carleton....O	529·138
**Bellsite*	Churchill....M	529·232
†Belmina	Richmond-Wolfe	Q Coleraine 675
**Belmont*	Middlesex E R....O	535·38
Belmont	Macdonald....M	529·223-227-234
Belmont	Colchester-Hants....N S	529·12
Belmore	Huron NR....O	Wroxeter 535
Belœil Station, 2,020	Chambly-Rouville.... Q	529·82
Belœil Village	Chambly-Rouville ....Q	Belœil 529
Belton	Middlesex E R...O	Kelly's 529
†Belval	Dorchester....Q	529·118
Belvedere	Jasper-Edson...A	Barrhead 645
†Belvoir	Rosetown-Biggar	S Gunnworth 535
**Belwood*	Wellington N R..O	535·36
Bemersyde	Assiniboia....S	529·281
Benacadie	N. Cape Breton-Victoria....NS	Grand Narrows 529
Benacadie Pond	N. Cape Breton-Victoria....NS	Grand Narrows 529
Benacadie West	N. Cape Breton-Victoria....NS	Grand Narrows 529
†Ben Allen	Grey N R....O	529·189
Benalto	Red Deer....Alta	535·245
Benard	Macdonald....M	529·226
†Benbecula	Qu'Appelle...Sask	Wapella 535
Bench	Maple Creek..Sask	Ravenscrag 535
Bend	Cariboo....B C	529·350
Bender	Qu'Appelle...Sask	535·154
Ben Eoin	Cape Breton N-Victoria....N S	Sydney 529
Bengough....271	Wood Mountain..S	529·263
Benito....294	Churchill....M	529·239
Benjamin River	Restigouche-Madawaska..NB	529·50
Ben Lomond	St. John Albert. NB	*via* Saint John

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Bennett	Mégantic-Frontenac....Q	Black Lake 675
†Bennington	Oxford.....O	535·53
†Benny	Nipissing.....O	535·66 (Pulp Siding
Benoit	Gloucester...NB	Tracadie 529 PO)
Bensham	Melfort.....Sask	Sylvania 535
*Benson.....123	Assiniboia....Sask	529·251
Bentley 279	Wetaskiwin.....A	535·244
Benton	Victoria-Carleton....N B	535·309
†Benton	Kootenay W...BC	585·15 (Ross Spur PO)
Benton Station	Acadia.....A	529·252
Bent River	Muskoka-Ontario O	Utterson 529
Bents	Rosetown-Biggar S	535·138
Berens River	Springfield.....M	442, 183 or Riverton
Beresford	Brandon.....M	535·118 [53
Beresford	Gloucester....N B	529·50
Beresford Lake	Springfield.....M	183 or Great Falls
Bergen	Red Deer .....A	Didsbury 535 [535
†Bergen	PortagelaPrairie M	535·112
†Bergeron	Lotbinière .....Q	St. Agapit 529
Bergerville	Quebec-Montmorency.Q	*via* Quebec, Q
Bergfield	Weyburn.....Sask	Minton 535
Beryland	Kenora-Rainy River...O	Sleemans 529
Berkeley	Grey N R.....O	535·40
†Berkinshaw	Camrose..... A	535·234
Berlo	Selkirk.....M	Meleb 535 or Camp Morton 535
Bernard	Rosetown-Biggar S	Demaine 529
Bernatchez	Montmagny-L'Islet.....Q	Daaquam 675
†Bernice	Souris.....M	535·106
†Bernier 1648	Mégantic-Frontenac....Q	Black Lake 675
Berny	Athabaska.....A	Lac la Biche 645
Berry	Chapleau.....Q	Amos 529
Berry Creek	Acadia.....A	Rose Lynn 529
Berry Mill Station	Westmorland..N B	529·50 (R R name Berry Mills)
Berrymoor	Wetaskiwin.... A	Gainford 529
Berthe	Chicoutimi.....Q	Bagotville 685
†Berthier	Berthier-Maskinonge...Q	535·15-21
*Berthierville ... 2,631	Berthier-Maskinonge...Q	535·15
Berthier (en bas)	Bellechasse.....Q	St. Francois 529
Bertrand	Gloucester....N B	529·60
Bertwell	Mackenzie.....S	529·276
Berubé	Charlevoix-Saguenay.....Q	Beaupré 676
†Berubé	Montmagnay-L'Islet.....Q	529·118
Bervie	Bruce.....O	Kincardine, 529
Berwick	Stormont.....O	633·2
*Berwick....962	Digby-Annapolis-Kings.....NS	562·1
*Berwyn.....206	Peace River.....A	645.3
Berylvale	Cochrane.....O	Cochrane 529, 699
Bessborough	Cariboo.....B.C.	Dawson Creek 645
†Bests	Peterboro' W R ..O	529·176
Bestville	SwiftCurrent.Sask	Abbey 535
Bestwick	Kamloops.....B C	Kamloops 435, 529
†Betalock	Rosetown-Biggar S	535·153
*Bethany	Durham.....O	535·54
*Bethany	Neepawa.....M	529·230
Bethel	Marquette.....M	Erickson 529
†Bethnal Springs	Nipissing .....O	529·131
Bethune ... .206	Lake Centre.....S	529·255
Betsiamites	Charlevoix-Saguenay.....Q	349·1, 123
*Beulah	Marquette .....M	529·244
Bevan	Comox-Alberni BC	715
Beverley Station	SwiftCurrent.Sask	535·225
Beverly 981	Edmonton E..Alta	*via* Edmonton, Alta
Bewdley	Northumberland.O	Campbellcroft 529
Bexley	Victoria.....O	Corson's 529
Beynes	Qu'Appelle...Sask	Whitewood 535
Beynon	Bow River....Alta	529·315
Bezanson	Peace River.....A	Grande Prairie 645

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Biard	Restigouche-Madawaska..NB	St. Jacques Church 700
Bic.....1,115	Rimouski.....Q	529·50
Bickerdike	Jasper-Edson...A	529·312·320
Bickerton West	Antigonish-Guysborough NS	Port Bickerton 368
Bickford	Lambton-Kent..O	Courtright 623
Bickleigh	Kindersley..Sask	535·146
†Bideford	Prince .....P E I	Ellerslie 529
Bield	Dauphin.....M	529·259
Biencourt	Rimouski.....Q	Cabano 700
*Bienfait 601	Assiniboia....Sask	535·118, 529·264
Bienville	Lévis.....Q	*via* Lévis, Q
Big Bank	Cape Breton N.-Victoria.....NS	Boulardarie Centre 364
Big Bar Creek	Cariboo.....B C	Clinton 650
Big Bay Point	Dufferin-Simcoe.O	Allandale 529
Big Beach	Cape Breton N.-Victoria.... N S	529·14
Big Beaver	Wood Mountain.S	535·143
Big Bras d'Or 227	Cape Breton N.-Victoria.....N S	364 or Little Bras d'Or 529
Big Brook	Inverness-Richmond..N S	River Denys 529
Big Cedar Point	Cariboo.....B C	Lefroy 529
Big Cove	Kent.....N B	Rexton 529
Big Creek	Dufferin-Simcoe.O	Williams Lake 650
†Big Fork	Kenora-Rainy River...O	Devlin 529
*Biggar.....1,911	Rosetown-Biggar S	535·158, 529·245-269
Biggar Ridge	Victoria-Carleton....N B	Juniper 529
Big Glen	Cape Breton N-Victoria.....NS	St. Peters 529
Big Harbour	Cape Breton N.-Victoria ....N S	364 or Iona 529
Big Harbour Cent.	Inverness-Richmond..N S	Orangedale 529 or Marble Mountain
Big Harbour Island.	Inverness-Richmond . N S	Orangedale 529 or Marble Mountain
Big Intervale Cape North.	Cape Breton N.-Victoria ....N S	*via* Dingwall
†Big Island....55	Pictou.....N S	Merigomish 529
Big Lake	Algoma E R.....O	Little Current 535
Big Lake Ranch	Cariboo.....B C	Williams Lake 650
Big Lorraine	Inverness-Richmond..N S	Louisburg 698
Big Marsh	Antigonish-Guysborough.NS	Antigonish 529
Big Meadow	Athabaska .....A	Bonnyville 529
Big Muddy	Wood Mountain.S	Big Beaver 535
Big Pond.....221	Cape Breton N-Victoria. . . NS	378, or Sydney 529
Big Pond Centre	Cape Breton N-Victoria.... NS	Big Pond 378, or Sydney 529
Big Prairie	Calgary W....Alta	Cremona 535
Big Ridge	Inverness-Richmond...NS	*via* Sydney N S
*Big River....506	Prince Albert...S	529·265
Big Stone	Acadia.....A	Chinook 529
Big Valley....291	Acadia ..... A	529·315
Bigwin Island	Muskoka-Ontario O	315
Big Wood	Nipissing .....O	535·49
Big Woody	Churchill..... M	Swan River 529
Bilby	Jasper-Edson.Alta	529·322
Billimun	Wood Mountain.S	Mankota 535
Billing's Bridge	Russell.....O	*via* Ottawa, O
†Bill Town	Digby-Annapolis-Kings.....N S	562·5
†Bilodeau	Lake St. John-Roberval.....Q	529·105
Binbrooke	Wentworth.....O	Glanford 529
Bindloss	Medicine Hat. Alta	535·246
Bingley	Red Deer. ....Alta	Leslieville 529
†Bingville	Medicine Hat. Alta	Medicine Hat 535
Binscarth 376	Marquette .....M	535·101-105
Bircham	Row River.... A	529·316
†Birch Bank	Kootenay West BC	535·78
Birch Bay	Selkirk .....M	539·231
Birch Cliff	York E R.....O	Scarboro' 529
Birch Grove	S. Cape Breton. N S	Morien 698
Birch Hills...380	Melfort.....S	529·232

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP 107-113
Birch Island	Kamloops	B C 529·347
†Birch Island	Algoma E	R O 535·68 (Poncet PO)
Birch Lake	N. Battleford	S 530·183
Birch Plain	Cape Breton N.-Victoria	N S Breton Cove 365
Birch Ridge	Victoria-Carleton	N B Red Rapids 535
*Birch River	Churchill	M 529·232
Birch Siding	Kent	N B Coal Branch 529
Birchton	Compton	Q 535·7
Birchtown	Shelburne-Yarmouth-Clare	N S 529·26
†Birchwood	Cumberland	N S Thomson 529
Birchy Head	Queens-Lunenburg	N S Hubbard 529
Bird River	Springfield	M Lac du Bonnet 535
Birdsall's	Hastings-Peterborough	O 529·169
Bird's Creek	Hastings-Peterborough	O 529·147
Bird's Hill	Springfield	M 535·102, 529·240
Birdsholm	Medicine Hat	A Foremost 535
Birdtail	Marquette	M 529·230
Birken	Cariboo	BC 650
Birkendale	Muskoka-Ontario	O Dwight 315, or Huntsville 529
Birkensee	N. Battleford	S Medstead 529, 535
Birmingham	Melville	S 529·245
*Birnie	Neepawa	M 529·229
Biron	Bonaventure	Q St. Omer 529
Birsay	Rosetown-Biggar	S 529·274
*Birtle	Marquette	M 535·101
Biscotasing	Algoma E	R O 535·66
Bishopric	Moose Jaw	S 535·168
Bishop's Mills	Grenv'lle-Dundas	O Oxford 535
Bishopton	Richmond-Wolfe	Q 675
†Bismark	Lincoln	O St. Anns 703
Bissett	Springfield	M 183 or Pine Falls 535
Bissett Creek	Renfrew North	O 535·65 (R R name
†Bissonnette	Joliette-L'Assomption-Montcalm	Q 529·97 [Bissett)
Bittern Lake	Wetaskiwin	A 535·232
†Bitumount	Athabaska	A 444, 175
Bjorkdale	Melfort	S 529·288
Black Avon	Antigonish-Guysborough	N S Heatherton 529
Black Brook	Cape Breton N.-Victoria	N S Little Bras d'Or 529
†Blackburn	Russell	O 535·31
†Blackburn Mine	Hull	Q Templeton 535
Black Cape	Bonaventure	Q 529·116 (RR name Black Capes)
Black Creek	Comox-Alberni	BC Courtenay 535
†Black Creek	Welland	O Stevensville 623
Blackdale	Selkirk	M Parkview 535, 720
Bl'k Diamond	Calgary E	R Alta Okotoks 535
Black Donald	Renfrew S	R O Calabogie 535
Blacketts Lake	Cape Breton N.-Victoria	N S Sydney 529
Blackfalds	Red Deer	Alta 535·227
Blackfoot	Battle River	Alta 529·260
Black Hawk	Kenora-Rainy River	O Barwick 529
Black Heath	Wentworth	O Seneca 529
Blackie	Macleod	Alta 535·236-242
Black Lake	Mégantic-Frontenac	Q 675
Black Lake East	Megantic-Frontenac	Q Black Lake 675
Black Land	Restigouche-Madawaska	N B 529·50
Black Pines	Kamloops	B C Vinsulla 529
Black Point	Restigouche-Madawaska	N B Dickie 529
Black Point	Halifax	N S Ingramport 529
Black Pool	Kamloops	B C 529·347
Black River	Northumberl'd	N B Chatham 529
Black River	St. John-Albert	N B *via* St. John, N B
†Black River	Inverness-Richmond	N S 529·33 (Riverville PO)

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Black River	Drummond-Arthabaska	Q 529·88 (Riviere Noire P O)
Black River Bdge.	Northumberl'd	N B Loggieville 529
†Black Road	Parry Sound	O 535·49
Black Rock	Gloucester	N B Pokeshaw 529
Black Rock	Cape Breton N.-Victoria	N S Little Bras d'Or 529
†Black Rock	Pictou	N S 529·21
Blacks Harbour	Charlotte	N B Pennfield 535
*Blackstock	Durham	O Burketon 535
Blackstone	Inverness-Richmond	N S Black River 529
†Blackstone Lake	Parry Sound	O Black Road 535
*Blackville	Northumberl'd	N B 529·79
Blackwater	Muskoka-Ont'rio	O 529·176-177
Blackwood	Melville	S Sintaluta 535
Bladworth	Lake Centre	S 529·255
Blaeberry	Kootenay East	B C Forde 535
Blaine Lake	Prince Albert	S 529·256
Blair	Waterloo S R	O 529·181
Blair	Royal	N B Young's Cove Road
Blair Athol	Restigouche-Madawaska	N B Eel River 529 [535
Blairhampton	Victoria	O Haliburton 529
Blairmore	Macleod	Alta 535·230
†Blairton	Hastings-Peterboro'	O 535·34
Blais	Chapleau	Q La Sarre 529
†Blakeburn	Yale	BC Coalmont 535
†Blakeney	Lanark	O Snedden 535
Blanchard Settle't	Gloucester	N B Caraquet 529
Blanche	Labelle	Q Buckingham 535
Blanche	Shelburne-Yarmouth-Clare	N S Port Clyde 529
Blanchet	Lotbiniere	Q Ville Lambert 675
Blanc Sablon	Charlevoix-Saguenay	Q 348·2, 123
Blandford	Drummond-Arthabaska	Q Daveluyville 529 or Princeville 529
Blandford	Queens-Lunenburg	N S East River 529
†Blantyre	Grey N R	O *via* Meaford, O
Blenheim	Kent	O 656·2-3-4
Blewett	Kootenay W	B C Nelson 535, 585
†Blezards	Peterboro' W R	O 529·169
Blezard Valley	Nipissing	O Azilda 535 or Hanmer 529
Blind Bay	Kamloops	B C Notch Hill 535
Blind Channel	Comox-Alberni	BC 455
Blind River	Algoma E R	O 535·67, 438
†Blissfield	Northumberl'd	N B 529·79
Bliss Landing	Vancouver N	BC 455
†Blissville	York-Sunbury	N B 535·307
Block 14	Kent	N B Rogersville 529
Block House	Queens-Lunenburg	N S 529·25
Bloedel	Comox-Alberni	BC 455
†Blondin	Nicolet-Yamaska	Q St. Francois du Lac
Bloomfield	Prince Edward-Lennox	O 529·147 [529
Bloomfield	Digby-Annapolis-Kings	N S 562·1
Bloomfield Ridge	York-Sunbury	N B Boiestown 529
Bloomfield Sta	Royal	N B 529·42
Bloomfield Sta	Prince	P E I 529·1
Blooming	Weyburn	Sask 535·142
Bloomington	Digby-Annapolis-Kings	N S Nictaux 529
†Bloomington	York E R	O Stouffville 529
Bloomsbury	Jasper-Edson	A Barrhead 645
†Blount	Cochrane	O 699·6
Blubber Bay	Comox-Alberni	BC 450·7, 455
Blucher	Rosthern	Sask 535·156
Blue Bell	Nth. Battleford	S Meadow Lake 535
†Blue Bell	Victoria Carleton	NB 529·51 (Hazeldean PO)
Blueberry Creek	Kootenay W	B C 535·78 (R R name Blueberry)
Blueberry Mtn	Peace River	A Spirit River 645
Blue Cove	Gloucester	N B Grand Anse 529
Blue Heron	Prince Albert	S Canwood 529
Blue Jay	Athabaska	A Lac la Biche 645

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Blue Mountain ..	Pictou.....N S	Thorburn 529
Blue Ridge.....	Jasper Edson...A	529·322
**Blue River*.....	Kamloops.....B C	529·347
†Blue River	Témiscouata....Q	(see Riviere Bleue)
Blue Rock....748	Queens-Lunenburg . N S	Lunenburg 529
†Blue Sea.....	Wright .....Q	535·27
Blue Sea Lake..	Wright.....Q	535·27 (R R n. Blue
Bluesky.....	Peace River.....A	645.3 [Sea)
†Blue's Mills.....	Inverness-Richmond...NS	Orangedale 529
Bluevale	Huron N R.....O	529·182
Blue Wing.....	Dauphin .....M	Biield 529
Bluff Creek.....	Neepawa..... M	Alonsa 529
Bluffton.....	Wetaskiwin.....A	535·244
Blumenhof.....	Maple Creek. ...S	535·163
**Blyth* 605	Huron N R.....O	535·37
Blytheswood.....	Essex S R.....O	623·32
Boakview.....	Parry Sound....O	529·130 [quiat
Boat Basin	Comox-Alberni BC	450·2 Ldg. n. Hes-
**Bobcaygeon*..989	Victoria.....O	535·45
Bobs Lake.....	Frontenac-Addington....O	Tichborne 535
Bocage.....	Beauce.....Q	Megantic 535, 675
†Bodhan	Dauphin .....M	Ethelbert 529
Bodmin.....	Prince Albert... S	529·265
Bodo.....	Acadia .....A	529·291
†Bogart.....	Hastings South..O	Sulphide 535
Boggy Creek .	Dauphin.....M	Togo, Sask. 529
Bognor.....	Grey N R.....O	*via* Meaford, O., or Owen Sound, O
Boharm.....	Moose Jaw...Sask	535·149
Boian	Vegreville .... A	Willingdon 535
Boiestown.....	Northumberl'd NB	529·79
Boileau.....	Labelle ..... Q	Lac Remi 529
Bois Blanc.....	Gloucester....N B	Burnsville 529
†Bois Blanc	Berthier-Maskinongé...Q	529·85
Bois Brulé.....	Gaspé.....Q	St. Georges 529
Boischatel.....	Quebec-Montmorency..Q	676
Boisdale.....423	N. Cape Breton-Victoria..... NS	529·14
Bois des Filion...	Terrebonne.....Q	Rosemere 535
Bois Franc.....	Wright .....Q	Maniwaki 535
Bois Gagnon.....	Gloucester.... NB	Tracadie 529
Boishebert.....	Gloucester....N B	Tracadie 529
Boisjoli.....	Kent.....NB	Buctouche 529
**Boissevain* ..817	Souris.....M	535·107-117
Boisvert.....	Temiscouata....Q	Glendyne 529
Boisville.....	Gaspé.....Q	*via* Grindstone Isl'd
†Boivin	Lotbiniere.....Q	Ste. Marie 675
Bold Point.....	Comox-Alberni BC	455
Bolduc.....	Beauce .....Q	St. Georges 675
†Bolger	Parry Sound ....O	529·130 (P.O. Bolger Bridge)
Bolger Bridge ...	Parry Sound.... O	Bolger 529
†Bolingbroke....	Lanark ..... O	535·50
Bolkow	Algoma W R ...O	535·66
Bolney.....	The Battlefords..S	529·262
Bolsover.....	Victoria.....O	Kirkfield 529
**Bolton* 573	Peel .....O	535·48
Bolton Centre....	Brome-Missisquoi.....Q	Eastray 535
Bon Accord.....	Jasper-Edson...A	645·2
Bon Air.....	Parry Sound ....O	535·49 (R R name French River)
Bonanza.....	Peace River.....A	Pouce Coupe 645
†Bonar.....	Acadia.....A	529·252
Bonarlaw.	Hastings-Peterborough..O	529·147, 535·34
Bonaventure	Bonaventure....Q	529·116
Bonaventure Est	Bonaventure....Q	Bonaventure 529
Bonaventure Is'd	Gaspé..... Q	Perce 529
Bon Conseil.....	Drummond-Arthabaska....Q	529·86
Bon Désir	Charlevoix-Saguenay.....Q	*via* Tadoussac
**Bondhead*	Dufferin-Simcoe..O	Bradford 529
Bondiss.....	Athabaska.....A	645·2

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Bondville	Brome-Missisqu'iQ	Knowlton 535
Bonfield 493	Nipissing..... O	535·65
†Bonheur..... .	Fort William ...O	535·51
†Boninville	Nipissing.....O	Chelmsford 535
Bonnechère.	Renfrew S R ....O	Killaloe 529
Bonne Espérance.	Charlevoix-Saguenay.....Q	348·2
Bonne Madone...	Humboldt .....S	Reynaud 529, 535
Bonne Nouvelle..	Pontiac..... Q	La Sarre 529
Bonney River Sta.	Charlotte ....N B	535·312 (R R name Bonny River)
Bonnie Doon	Portage la Prairie M	Woodlands 529 or Reaburn 535
Bonnington Falls	Kootenay West B C	535·72 (R R name Bonnington)
†Bonny River....	Charlotte.....N B	535·312 (Bonney Riv. Sta. P O)
Bonnyville ...598	Athabaska ..... A	529·327
Bon Secours.....	Kent.....N B	Coal Branch 529
Bonshaw	Queen's.....P E I	*via* Charlottetown
Boom Road.....	Northumberl'd NB	Newcastle 529
Booth Siding.....	Yorkton..... S	529·245
†Bord a Plouffe	Laval-Two Mountains Q	Aborda Plouffe P.O
Bordeaux	Mercier.... ....Q	535·18-21
Borden 163	N. Battleford. Sask	529·260
†Borden 512	Prince.....P E I	529·2, 356 (Port Borden P O)
Bordenave	Athabaska.....A	Therien 529
Bordenwood.....	Frontenac-Addington....O	Ardendale 535
Borderland.....	Wood Mountain. S	Rockglen 535
Border Road.....	Mackenzie..... S	Arran 529
Bornholm.....	Perth.....O	Mitchell 529 or W. Monkton 535
Borradaile.....	Battle River..Alta	529·260
Boscombe.....	Athabaska.....A	529·327
Boskung	Victoria.....O	Gelert 529
Bossé	Restigouche-Madawaska..NB	St. Jacques Church 700
Boston Bar.....	Fraser Valley..BC	529·347
Boston Creek	Timiskaming....O	699
Boswell	Kootenay West B C	445·3 or Sirdar 535
Botha 111	Camrose.....A	535·233
**Bothwell* 665	Lambton-Kent..O	712, 529·209, 535·42
Botsford Portage.	Westmorland..N B	Shediac 529
Bottrel.....	Calgary W....Alta	Dog Pound 535
†Bouchard.....	Terrebonne.....Q	535·23 (P.O. name Jean Brillant)
Boucher.....	Restigouche-Madawaska. N B	*via* Edmundston 529·108
Boucherville 1064	Chambly-Rouville .....Q	
Bouchette.....	Wright.....Q	Messines 535
Boudreau	Westmorland..NB	Shediac 529 [529
Boudreau Village	Westmorland..NB	Upper Dorchester
Boudreauville....	Inverness-Richmond...NS	*via* Arichat, N S
Bougainville	Gaspé..... Q	St. Georges 529
Boughton Island.	King's.....P E I	Georgetown 529
†Bouillon.....	Matapedia-Matane.....Q	Lac au Saumon 529
Boulanger.....	Lake St. John Roberval..... Q	Dolbeau 529
Boulardarie.....	Cape Breton N.-Victoria.....N S	BoulardarieCentre 364 or Little Bras d'Or 529
Boulardarie Centre.	Cape Breton N.-Victoria.....N S	364 or Little Bras d'Or 529
Boulardarie West	Cape Breton N.-Victoria..... NS	BoulardarieCentre 364
Boule.....	Chanleau.....Q	La Sarre 529
Boulter	Hastings-Peterborough .O	Detlor 529
†Boundary Creek	Westmorland..N B	529·42
Boundary Creek .	Lethbridge...Alta	Cardston 535
†Boundary Falls.	Yale.....B C	535·72
**Bounty* 100	Rosetown-Biggar S	535·153
Bourdeau.....	Parry Sound ... O	Whitehall. 529
Bourgeois	Kent..... .N B	Shediac 529
Bourgeois Mills..	Westmorland..N B	Shediac 529
Bourget	Russell .....O	535·31

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Bourg Louis....	Portneuf ..... Q	529·105
Bourgoin.....	Restigouche-Madawaska..NB	Green River 529, 535
Bourkes.....	Cochrane. ....O	699
Bourlamaque 1535	Pontiac.....Q	Val d'Or 529
Bournemouth...	N. Battleford....S	529·283
†Bournival	Three Rivers....Q	Charette 529
†Bousquet.....	Pontiac..... ...Q	529·119
†Bout de L'Isle .	Hochelaga .....Q	Charlemagne 529
Bout du Monde..	Berthier-Maskinongé...Q	St Paulin 529
Boutilier Point ..	Halifax .....N S	529·25 (R R name Boutilier)
Boutin	N. Battleford.Sask	Debden 529, 535
Bowden.....234	Red Deer.....Alta	535·227
Bowell.....	Medicine Hat.Alta	535·225 [ver
Bowen Island...	Vancouver N...BC	455 or *via* Vancou-
†Bowesville	Russell .....O	Gloucester 535
Bow Island..291	Medicine Hat....A	535·230
Bowmanton.....	Medicine Hat....A	Medicine Hat 535
Bownanville 4084	Durham.....O	529·83, 535·50
Bowness.....	Calgary W R....A	Calgary 529, 535
Bowser.....	Comox-Alberni BC	535·90
Bowsman River.	Churchill.....M	529·232 (R R name Bowsman)
†Boyd's.....	Antigonish-Guysborough NS	South River 529
Boyle	Athabaska.....A	645·2
Boylston	Antigonish-Guysborough NS	366,368 or Monastery 529 or *via* Guysboro
Boyne Lake.....	Vegreville .....A	Ashmont 529
†Boynton	Stanstead ..... Q	675
*Bracebridge*2320	Muskoka-OntarioO	529·193, 420
Bracken 10	Maple Creek..Sask	535·171
Brackendale.....	Vancouver N...BC	650
Brackenrig	Muskoka-OntarioO	Bracebridge 529
†Brackley	Queen's.....P E I	529·3
Brackley Beach.	Queen's.....P E I	Brackley 529
†Brada.....	The Battlefords..S	529·260
†Bradalbane.....	Queen's.....P E I	529·1 (Bradalbane
Braddock.....	Maple Creek....S	535·172 [P O)
Bradford ..1023	Dufferin-Simcoe.O	529·193
†Bradley.....	Nipissing..... O	Chelmsford 535
Bradlo.....	Cochrane .....O	Hearst 502, 529
Bradner.....	Fraser Valley..B C	514
Bradore Bay.....	Charlevoix-Saguenay.....Q	348·2
*Bradwardine...	Brandon .....M	535·110
Bradwell.....105	Rosthern.....S	529·245
Braeside.....502	Renfrew S R.....O	535·65
Bragg Creek.....	Calgary East....A	Calgary 535, 529
Brainard	Peace River.....A	Lymburn 645
†Brainerd	Springfield.....M	529, 240
Bralorne	Cariboo .....BC	Shalalth 650
Bramber	Colchester-Hants.....N S	Brooklyn 562
Brampton.5,975	Peel .....O	529·185 535·39
*Brancepeth....	Melfort.....S	529·232
Branch La Have.	Queens-Lunenburg. N S	Bridgewater 529
Branchton ..	Waterloo S R. ..O	529·188
*Brandon..17,383	Brandon..... M	535·111-112-118, 529·234-258
†Branham Island.	Comox-AlberniBC	*via* Port Hardy
Bransfield.....	Northumberl'd NB	Loggieville 529
Brant.....	Macleod.....Alta	535·236
*Brantford*31,622	Brantford.....} Brant.....} O	529·198-199-203, 703, 615
Brantville.....	Northumberl'd NB	Tracadie 529
†Bras	Dorchester.....Q	675
Bras d'Apic.....	Montmagny-L'Islet.....Q	529·118
Bras d'Or.....	Cape Breton North and Victoria. NS	Little Bras d'Or 529
Brassard	Restigouche-Madawaska. NB	Campbellton 529
Brasset	Gaspe.....Q	Gaspe 529
Brass Hill	Shelburne-Yarmouth-Clare. NS	Barrington 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Bratton.....	Rosetown-BiggarS	529·267
†Bray	Carleton..... O	535·59
†Brazeau.....	Red Deer.....Alta	529·319 (Nordegg
Brazil Lake	Shelburne-Yarmouth-Clare. NS	562·1 [PO)
*Breadalbane....	Queen's.....P E I	529·1 (R R name Bradalbane)
Breakeyville.....	Lévis.....Q	675
Breault	Nicolet-YamaskaQ	529·88
Breau Village....	Kent .....N B	St. Anthony 529
Brebeuf	Terrebonne.... Q	St. Jovite 535 or Lac Remi 529
Brèche à Manon..	Gaspé .....Q	Grande Riviere 529
Brechin	Muskoka-Ontario.....O	529·130-173
Breckenridge St'n	Wright.....Q	535·28
*Bredenbury...323	Melville ....S	535·101
†Breeze.....	Assiniboia....Sask	529·251
Bremen.....	Rosthern ...Sask	529·249
Bremner.....	Wetaskiwin.... A	529·245
Brennan Hills...	Wright .....Q	535·27 (R R name Brennan)
Brent	Renfrew N R... O	529·137
Brentha.	Timiskaming ...O	Heaslip 699
Brentwood.....	Colchester-Hants.....N S	529·12
†Brentwood	Simcoe N R. ....O	529·194
Brentwood Bay..	Nanaimo.....B C	*via* Victoria B.C.
Bresaylor.....	The Battlefords . S	529·260
Breslau	Waterloo S R... O	529·185
Brest.....	Kent.....N B	Coal Branch 529
Bretagneville....	Kent .....N B	Richibucto 529
Brethour.....	Timiskaming....O	Thornloe 699
Breton	Wetaskiwin.....A	535·244
†Bretona	Wetaskiwin.....A	529·323 (Hercules PO)
†Breton Cove....	Cape Breton N.-Victoria.....N S	365 (Briton Cove P O)
†Brewer	Melville ..... S	529·257
Brewers Mills...	Frontenac-Addington....O	Findley 529
Brexton.....	Cariboo.....B.C.	Shalalth 650
Breynat.....	\thabaska.....A	Lac la Biche 645
Briar Lake.....	Shelburne-Yarmouth-Clare. NS	Hectanooga 562
Briarlea	Prince Albert...S	Holbein 529
Briar Ridge.....	Cariboo.....BC	Pouce Coupe 645
†Brickburn	Calgary W....Alta	535·225
†Brickton	Digby-Annapolis-Kings. .....NS	562·1
Bridal Falls	Fraser Valley..B C	Chilliwack 514, 529
*Bridesville	Yale.....B C	Rock Creek 535
†Bridge.....	Quebec West....Q	529·84-118-120-123 (LePont deQue. PO
†Bridge End.....	Glengarry.....O	535·62
*Bridgeford ..38	Moose Jaw.....S	535·153
Bridge Lake....	Cariboo.....B C	Lone Butte 650
*Bridgenorth....	Peterboro' W R..O	Peterboro' 529, 535
Bridgeport.....	Waterloo N R....O	Kitchener 529, 578
*Bridgeport	S.Cape Breton. N S	698
†Bridge River...	Cariboo.....B C	Shalalth 650
*Bridgetown.1020	Digby-Annapolis-Kings.....N S	562·1, 529·31
Bridgeview.....	Peace River.....A	Spirit River 645
Bridgeview Survey..	Wentworth .....O	*via* Hamilton
*Bridgeville...372	Pictou.....NS	529·21
Bridgeville.....	Gaspé .....Q	Barachois 529
*Bridgewater 3445	Queens-Lunenburg..N S	529·25-29
†Brie.....	Bellechasse.. . Q	529·118(Goulet PO)
*Briercrest...174	Moose Jaw...Sask	529·268
Briereville.....	Athabaska.....A	Lac la Biche 645
†Brierly Brook...	Antigonish-GuysboroughNS	529·17 (Briley's Brook P O)
Brigade Lake....	Kamloops.....B C	Kamloops, 535, 529
Brigden.....	Lambton W R.. O	623·37
Brigham.....	Brome-Missisqu'iQ	535·3
*Brighouse.....	NewWestmins'rBC	514
*Bright	Oxford.... ....O	529·199
Brightbank.....	Jasper-Edson. Alta	Stony Plain, 529
Brightholme	Prince Albert....S	Shellbrook 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Brighton	Digby Annapolis-Kings	Bloomfield 562
**Brighton* 1,641	Northumberland	O 529·83, 535·50
Bright Sand	N. Battleford	Sask St. Walburg 529
Brights Grove	Lambton W R	O Camlachie 529
†Brightside	Lanark	O Flower 535
Brightstone	Springfield	M Lac du Bonnet 535
Brightview	Wetaskiwin	A Wetaskiwin 535
Briley's Brook	Antigonish-Guysborough	NS 529·17 (R R name Brierly Brook)
†Brillant Cove	Gaspé	Q 529·116 (L'Anse à Brillant, P.O.)
Brilliant	Kootenay W	BC 535·72
Brinkman's Cor.	Bruce	O Wiarton 529
†Brinlook	Ontario	O Brooklin 529
Brinston	Grenville-Dundas	O *via* Iroquois, O
Brisco	Kootenay E	BC 535·84
Brise du Lac	Joliette-L'Assomption-Montcalm	Q Ste. Marguerite 535
Bristol	Victoria-Carleton	N B
**Bristol*	Pontiac	Q 529·138
Bristol	King's	P E I 529·4 (R R name
Bristol Mines	Pontiac	Q Wyman 535 (Lot 40)
Bristol Ridge	Pontiac	Q McKee 535
†Britainville	Algoma E R	O *via* Gore Bay, O
†Britannia	Muskoka-Ontario	O 315 (Kingsway P O)
Britannia Bay	Carleton	O *via* Ottawa, O.
**Britannia Beach*	Vancouver N	BC 455
Britannia Heights	Carleton	O *via* Ottawa, O.
†Britannia Mills	St. Hyacinthe-Bagot	Q 529·82
Brithdir	Humboldt	Sask Plunkett 535
Briton Cove	Cape Breton N.-Victoria	N S Breton Cove 365
**Britt*	Parry Sound	O 535·49
Britton	Perth	O 529·187
Broadacres	Kindersley	S 535·167
Broadbent	Parry Sound	O Parry S'nd 529, 535
Broad Cove Chapel.	Inverness-Richmond	N S Inverness 529
Broad Cove (Lunenburg).	Queens-Lunenburg	N S Medway 529
Broad Cove Marsh 589	Inverness-Richmond	N S Inverness 529
Broadlands	Bonaventure	Q 529·116
Broad Valley	Selkirk	M 529·242
**Broadview* 883	Qu'Appelle	Sask 535·112-149
Broadwater	Kootenay W	BC 445·1
†Broadway	Pictou	N S Merigomish 529
†Brochet	St. Maurice-Laflèche	Q 529·120 (Lac aux Brochets P O)
**Brock* 159	Kindersley	Sask 529·252
Brocket	Macleod	Alta 535·230
Brockington	Melfort	S Fairy Glen 535
†Brock Road	Ontario	O Cherrywood 535
Brocks Beach	Simcoe, N. R.	O Stayner 529
**Brockton*	Parkdale	O (part of Toronto)
**Brockville* 11,170	Leeds	O 529·83-150, 535·58, 329·2-3 (Ferry to Morristown, NY)
Broderick 113	Lake Centre	S 535·153
Brodeur	Wright	Q Maniwaki 535
**Brodhagen*	Perth,	O Dublin 529
†Brodie	Kamloops	BC 535·91-92
Brokenhead	Springfield	M Beausejour 535
Brombury	Yorkton	Sask West Bend 535
**Brome* 216	Brome-Missisqu'i	Q 535·4
Bromhead 129	Weyburn	Sask 535·142-152
†Bromley Line	Renfrew N R	O *via* Pembroke, O
Bromptonville 1,653	Richmond-Wolfe	Q 529·82
Broncho	Maple Creek	Sask Ponteix 535
†Bronson	Hastings-Peterborough	O 529·147
†Bronson	Royal	N B 529·51
Bronson Settlem't	Royal	N B Bronson 529
**Bronte*	Halton	O 529·207, 535·44
Bronx Park	Verdun	Q La Salle 535
Brookdale	Labelle	Q Lac Remi 529
Brookdale	Neepawa	M 535·109
Brookfield 1095	Colchester-Hants	N S 529·12
†Brookfield	Welland	O *via* Welland
Brookfield Mines	Queens-Lunenburg	NS 529·30
Brookholm	Grey N R	O Owen Sound 529,
Brooking	Weyburn	Sask 529·263 [535
**Brooklin*	Ontario	O 529·179
†Brookline	Chambly-Rouville	Q 629
Brooklyn	Queen's-Lunenburg	NS 529·25
†Brooklyn 1195	Colchester-Hants	N S 562·4 (Newport PO)
†Brooklyn	Westmorland	NB 529·54
Brookmere	Kamloops	B C 535·91
Brooks 885	Medicine Hat	A 535·225
**Brooksby*	Melfort	S 529·272
Brook Village	Inverness-Richmond	N S Mabou 529
Brookville	St. John-Albert	N B 529·42
Broomhill	Souris	M 535·106
†Brophy's	Antigonish-Guysborough	NS Antigonish 529
†Brora	Lake Centre	S 535·159
Brosseau	Vergreville	A Two Hills 535
Brosseau Station	Beauharnois-Laprairie	Q 529·81-87
Brough	Weyburn	Sask 529·251
**Brougham*	Ontario	O Claremont 535 or Pickering 529
Broughdale	London	O (Sub P.O. of London City)
†Broughton	Cape Breton South	NS Homeville 698
Broughton Stat'n	Beauce	Q 675 (R R name
Brouse	Kootenay WR	BC 535·82 Leeds)
Brower	Cochrane	O 529·120
Brown	Lisgar	M Morden 535
Brownfield	Battle River	A Coronation, 535
Brown Hill	York N R	O 529·178
Browning	Assiniboia	Sask 529·263
Browning Island	Muskoka-Ontario	O Bracebridge 529
Brownlee 101	Moose Jaw	S 535·153
†Brownrigg	Cochrane	O 699·6
Brown's Brae	Muskoka-Ontario	O Glenmount 315 or Bracebridge 529
**Brownsburg* 3094	Argenteuil	Q Lachute 535, or Staynerville 535
†Brown's Corners	York ER	O 535·34
Brown's Flats	Royal	N B 529·58, 390 (R R name Grandview)
Browns Line	York W R	O Long Branch 529
**Brownsville*	Oxford	O 623·34
†Brownsville	Pictou	N S Merigomish 529
Brownvale	Peace River	A 645·3
Bruce	Camrose	A 529·245
Brucefield	Huron-Perth	O 529·184
Bruce Mines 354	Algoma W R	O 535·67, 438, 414 (RR n. Bruce)
Bruce Station	Algoma, W R	O 535·67
Bruceton	Renfrew SR	O Detlor 529
†Bruchesi	Terrebonne	Q 535·24 (Ste Anne des Plaines PO)
Brudenell	Renfrew S R	O Killaloe 529
†Brudenell	King's	P E I 529·7
Bruederheim 237	Vegreville	A 529·260 535·226 (R R name Bruderheim)
†Brule	Jasper-Edson	A 529·320
Brulé Lake Sta.	Parry Sound	O 529·215
†Brumlie	Marquette	M 529·244
Brunel'e	Champlain	Q *via* Trois Rivieres
Brunet	Labelle	Q 535·23
Brunhild	Macdonald	M 529·227
Brunner	Perth	O 529·187
Bruno 539	Humboldt	Sask 529·260
†Brunswick	Durham	O Bethany 535
**Brussels* 819	Huron N R	O 529·182
**Bruxelles*	Macdonald	M Holland 535
Bryant	Assiniboia	Sask 529·263

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Bryant's Corner.	Kent .....N B	Harcourt 529
Bryenton	Northumberl'd N B	529·79
†Brynmarl.....	Comox-Alberni BC	Nanoose 535
†Bryon Island ...	Gaspé.....Q	Grand Entry 347
*Bryson 264	Pontiac .....Q	Campbell's Bay 535
†Brysons	Châteauguay-Huntingdon...Q	529·81 (Brysonville P O)
Brysonville	Châteauguay-Huntingdon,..Q	529·81 (RR n Brysons
B.-Say-Tah .. 33	Qu'Appelle...Sask	FortQu'Appelle529
Buchan.....	Springfield.....M	535·102
Buchanan... 443	Mackenzie ...Sask	529·259
Buck Creek.....	Wetaskiwin.....A	Breton 535
Buckfield.....	Queens-Lunenburg..NS	Pleasant River 529
Buckhorn	Peterboro' W R..O	Lakefield 529
†Buckhorn.. .	Wetaskiwin.....A	Rimbey 535
*Buckingham 4499	Hull ..... Q	535·18
†Buckingham Jc.	Hull .....Q	535·18 (Masson PO)
†Buck Lake	Frontenac-Addington ....O	Perth Road 529
Buckland.....	Bellechasse.....Q	St. Damien 529
†Buckland.	Prince Albert. Sask	529·256
†Buckland Est..	Bellechasse.....Q	St. Damien 529
Bucklaw	Cape Breton N.-Victoria.....N S	Alba 529 or Little Narrows 364
†Buckley Bay....	Skeena.....B C	455
†Buckskin.....	Simcoe NR.....O	535·48
Buctouche.....	Kent ..... N B	529·65
Buctouche Bay .	Kent.....N B	Buctouche 529
Budd Mills	Renfrew N R....O	Dore Bay 529
Buena Vista.....	N. Westminster BC	*via* Sappert
Buena Vista Park	Lake Centre.....S	535 159 (Rly. name Buena Vist..)
Buffalo.....	Medicine Hat. Alta	535·246
Buffalo Creek....	Carib o .....B.C	Exeter 650
Buffalo Gap....	Wood Mountain. S	535·143
Buffalo Horn	Maple Creek..Sask	Ponteix 535
Buffalo Lake ...	Peace River ....A	Sexsmith 615
Buffalo Narrows..	Nth. Battleford. S	193 or Meadow
Buford	Wetaskiwin.. .. A	535·244 [Lake 535
Bugeaud.....	Bonaventure ...Q	Paspebiac 529
†Bulkley Canyon	Skeena.. .... B C	529·350
†Buller	Victoria.....O	Kinmount 529
Bull River.....	Kootenay E. ..BC	535·84
Bulwark	Camrose .....A	535·234
Bulwer.....	Compton..... Q	535·7
Bulyea 133	Lake Centre.....S	535·155-160
Bunclody.....	Brandon.... . M	Carroll 535
Bunyan	Nth. Battleford..S	Whitkow 535
†Buoyant	Bow River...Alta	535·235
Burchills Flats	St. John-Albert N B	Saint John 529, 535
Burdett 123	Medicine Hat ...A	535·230
Bures.....	Wood Mountain. S	535·165
Burfield.....	Acadia.....A	Finnegan 529
Burford	Brant.....O	529·198
Burgessville	Oxford ..... O	529·200
Burgis.....	Yorkton..... S	529·257
*Burketon Sta..	Durham..... O	535·34
†Burk's Corners.	Labelle .....Q	Thurso 535
*Burk's Falls .716	Parry Sound ....O	529·193
Burleigh Falls...	Hastings-Peterborough..O	Lakefield 529
*Burlington 3,788	Halton .....O	529 192-207, 535·44.
Burlington ..517	Digby-Annapolis-Kings.....N S	Weston 562 [329·3
Burmis.....	Macleod..... Alta	535·230
Burnaby Lake...	N. Westminster BC	514
Burnham	Swift Current.. S	Swift Current, 535
†Burnhamthorpe.	Peel.. ..... O	Dixie 535
Burnley	North'm'land ..O	Colborne, 529, 535
†Burnside.....	Portage la Prairie M	535·112
Burns Lake.. 211	Skeena.....B C	529·350
Burnstown.....	Renfrew S R.. .. O	*via* Renfrew, O
Burnsville.....	Gloucester.. .. N B	529·60
Burnt Church....	Northumberl'd N B	Loggieville 529
Burnt River	Victoria .....O	529·171
†Burpee.....	Algoma E R.....O	*via* Gore Bay, O
Burquitlam....	Vancouver NR. BC	*via* N. Westminste
Burr.....	Humboldt.....S	535·176
Burrard Inlet...	Vancouver N.. BC	*via* Vancouver, BC

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Burridge	Frontenac-Addington ....O	Westport 529
Burriss.....	Kenora-Rainy River. ..O	Devlin 529
†Burritt.....	Renfrew North. .O	Mattawa 535
†Burritts.....	Grenville-Dundas O	535·33
Burritt's Rapids.	Grenville-Dund'sO	Merrickville 535
Burrows..... ..	Qu'Appelle..... S	535·112
Burstall .205	Swift Current.... S	535·161 [703
†Burtch	Brantford City-. O	Mount Pleasant 615,
†Burton	York-Sunbury. N B	529·58, 390
Burton.....	Kootenay W... BC	445·1 (Landing n. Burton City)
†Burtons	Colchester-Hants .....NS	562·4 (Lattie's Brook P O)
Burtonsville....	Jasper-Edson. Alta	Gainford 529
Burtt's Corner.	York-Sunbury NB	535·201
Burwash.....	Nipissing..... O	529·130, 535·49
Bury.....	Compton..... Q	535·7
Busby.....	Jasper-Edson, Alta	645·1–4
Bush Island...	Queens-Lunenburg..N S	Bridgewater 529
†Busridge	Northumberland NB	529·50 (Elizabeth-ton PO
†Busteed.....	Kenora-Rainy River...O	535·51
Butedale..... ..	Skeena.....B C	455, 450·3
Butler Station.	Brandon..... M	529·258
Butte	Red Deer..... A	Rocky Mountain House 529, 535
Butterby	Prince Albert. Sask	Prince Albert 529,
Buttermilk Falls	Victoria..... O	Gelert 529 [535
Butternut Bay..	Leeds..... O	Brockville 529, 535
Butternut Ridge	Royal ..... NB	Havelock 529
Buttress.....	Moose Jaw...Sask	535·168
†Buxton.....	Kent..... O	623·34 (North Buxton PO)
Buzzard . ..	The Battlefords..S	535·164 [ton PO)
Byemoor.....	Acadia . .....A	529·325
†Byng.....	Dauphin.....M	Ste. Rose, 529
Byng Inlet ...	Parry Sound....O	535·49
Byron.....	Middlesex E R.. O	*via* London, O
Cabana.....	Nth. Battleford..S	Meadow Lake 535
Cabano . 202	Témiscouata ....Q	700
Cabin Lake.....	Acadia..... A	Cessford 529
Cabri 425	Swift Current....S	535·162
Cache Bay ..99	Nipissing ..... O	535·66
Cache Creek....	Kamloops.....B C	Ashcroft 535, 529
†Cache Lake....	Victoria.....O	Two Rivers 529
Cacouna	Témiscouata ....Q	529·50
Cactus Lake.....	Kindersley ..... S	529·291
Cadboro Bay ...	Nanaimo .....B C	*via* Victoria, B C
Cadillac 19	Maple Creek.....S	535·170
Cadillac 975	Pontiac..... Q	529·119
Cadogan 99	Battle River Alta	535·158
Cadomin.....	Jasper-Edson ...A	529·312
Cadron	Vegreville.....A	Andrew 535
Cæsarea.....	Durham .....O	Burketon 535
Cailmount.....	Qu'Appelle...Sask	Moosomin 535
Cails Mills.....	Kent..... N B	Harcourt 529
Cain Point.....	Northumberl'd NB	Chatham 529
Cain's Mountain.	Cape Breton N.-Victoria ....N S	McKinnon Harbour 529
Cainsville.....	Brant.....O	529·199, 703
Caintown.....	Leeds..... .O	Mallorytown 529
Cairns	Battle River..Alta	535·158
Cairo	Lambton-Kent. O	*via* Bothwell, O
Caissie Village..	Kent.....NB	Buctouche 529
Caistor Centre..	Lincoln.....O	Smithville 703
Caistorville.....	Lincoln.....O	Canfield 529
†Caithness.	Kootenay E.. B C	535·69
Calabogie	Renfrew S R.....O	535·61
Calahoo.....	Jasper-Edson... A	529·322
Calais	Peace River..... A	Grande Prairie 645
Calamite River .	Chapleau..... Q	Dupuy 529
Calderbank.....	Swift Current. Sask	529·289
Calder.....222	Yorkton..... S	529·230
†Caldwell.....	Renfrew SR.....O	529·214 (Hyndford
Caldwell.... ..	Pontiac..... Q	McKee 535 [P O)
Caldwell.....	Lethbridge...Alta	Hillspring 535
Caldwell Brook..	Victoria-Carleton NB	Hillside 535
Caledon	Peel..... O	Inglewood 529, 535
Caledon East....	Peel ..... O	529·192

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
*Caledonia..1,376	Haldimand.....O	529·196-199
Caledonia....206 (Guysboro)	Antigonish Guysboro'...N S	Sunnybrae 529
*Caledonia...580 (Queens)	Queen's-Lunenburg..NS	529·30
Caledonia Mines	S.Cape Breton.N S	Sub P.O. of
Caledonia Springs	Prescott.....O	535·31 [Glace Bay
*Calgary...88,904	Calgary E..Alta / Calgary W..Alta	535·225-227-228 529·315-316, 240
Calhoun.....	Westmorland..N B	529·12
Caliento.....	Provencher....M	529·224
California	Victoria-Carleton NB	Aroostook 535
*Callander.....	Parry Sound ....O	529·193
Calliéres.....	Quebec-Montmorency.Q	Giffard 676
Calling Lake	Athabaska.....A	Athabaska 529
Calling River....	Athabaska.....A	Athabaska 529
Calmar.....	Wetaskiwin. ...A	535·244
†Calstock.....	Cochrane .....O	529.154
*Calumet 700	Argenteuil.....Q	535·18
†Calumet Beach.	Laval-Two Mtns.Q	529·124
Calumet Island.	Pontiac.....Q	Campbell's Bay 535
†Calvin	Nipissing ..... O	535·65
Camborne.....	Northumberland O	Cobourg, 529, 535
*Cambray.....	Victoria.....O	529·173
Cambria.....	Bow River.....A	Drumheller529,535
Cambridge	Royal.....N B	Narrows 390 or Codys 535
Cambridge ...640	Colchester-Hants.....NS	Brooklyn 562
†Cambridge	Russell .....O	633·2
Cambridge Stat'n	Digby-Annapolis-Kings .....NS	562·1
Camden	Colchester-Hants	Truro 529, 562
Camden East....	Frontenac- [N.S Addington....O	529·140
Camel Chute	Renfrew SR.....O	Caldwell 529
Cameo	Prince Albert....S	529·287
†Cameron	Souris .....M	535·126
Cameron.....	Victoria.....O	529·171
Cameron Falls..	Port Arthur.....O	529·131
†Cameron Lake..	Comox-Alberni BC	535·88
Cameron Settlement	Antigonish-Guysboro' ..N S	Sunnybrae 529
Cameron's Mills..	Kent.....N B	Richibucto 529
†Camilla	Dufferin-Simcoe.O	Orangeville 535
Camlachie	Lambton W R....O	529·185
†Camlaren	Mackenzie ..NWT	*via* Yellowknife
†Campbell.....	Jasper-Edson.Alta	645·1-2
Campbellcroft...	Durham .....O	529·176
Campbelldale....	Inverness-Richmond...N S	*via* Sydney, N S
Campbellford... 2,979	Northumberland O	529 169
Campbell Island.	Skeena.....BC	455
Campbell River..	Comox-Alberni BC	450·3, 455, 229
Campbell's Bay. 903	Pontiac.....Q	535·28
†Campbellton ...	Elgin .....O	Dutton 623, 656
Campbellton.... 6,748	Restigouche-Madawaska..NB	529·50-52 Ferry with Cross Point, Q
Campbellville..	Halton .....O	535·35
Camp Borden..	Dufferin-Simcoe.O	529·194, 535·48
Camp Chimo....	Timiskaming....O	418
Camp Creek.....	Jasper-Edson...A	Barrhead 645
Campden.....	Lincoln .....O	Beamsville 529
†Camp des 21 Lacs	Joliette-L'Assomption-MontcalmQ	Mont Laurier 535
Camper.....	Selkirk.....M	529·231
Camperdown	Grey NR.....O	529·194
Camperdown	Queens-Lunenburg..N S	Italy Cross 529
Camperville.....	Churchill.....M	Winnipegosis 529
†Camp Hughes ..	Neepawa .....M	535·112
Camp Kagawong	Victoria.....O	Fenelon Falls 529
†Camp Killarney	Terrebonne.....Q	Mont Tremblant, 535
Camp Kinkora...	Terrebonne.....Q	Ste. Agathe 535
Camp Laclouwhi.	Joliette-L'Assomption-Montcalm Q	Joliette 529, 535
Camp Le Capitaine.....	Joliette-L'Assomption-Montcalm Q	Joliette 529, 535
Camp Lister. ...	Kootenay E ...BC	Creston 535
Camp Marcel	Joliette-L'Assomption-Montcalm Q	Joliette 529, 535
Camp Morton...	Selkirk .....M	535·123
C'p Nominingue.	Labelle.....Q	Nominingue535
†Campobello.....	Charlotte.....N B	403(WelshpoolPO)
Camp Oconto....	Frontenac-Addington....O	Tichborne 535
Camp Onawaw...	Muskoka-Ontario O	Huntsville 529
Camp Ouareau ..	Joliette-L'Assomption-Montcalm Q	Ste Agathe 535
Campsie	Jasper-Edson ...A	Barrhead 645
Camp Wanapitei.	Timiskaming ...O	418
Camrose....2,598	Camrose.....A	529·315-316-323-324 535·232
†Camscot.....	Nanaimo ... BC	529·346
†Camsell River ..	Mackenzie..N W T	*via* Port Radium
Cana	Melville..... S	529·245
†Canaan.....	Queens-Lunenburg N S	Chester 529
Canaan Rapids.	Royal.....N B	Codys 535
Canaan Station ..	Westmorland..N B	529·50
†Canada Creek...	Digby-Annapolis-Kings.....NS	Grafton 562
†Canal	Hastings South..O	529·14
Canal	Muskoka-Ontario O	315 or Huntsville
Canal Flats.....	Kootenay E....BC	535·84 [529
Canboro'.....	Haldimand ..... O	Canfield 529
Candiac.....	29 St. Foye Road..	Quebec City
Candiac Station.	Weyburn .....S	529·258
Candle Lake.....	Prince Albert ...S	Meath Park 535
Cando.....	The Battlefords..S	529·250
Cane	Timiskaming....O	Osseo 699
Canfield.....	Haldimand ..... O	529·199
†Canfield Junc..	Haldimand.... O	623·34, 529·199-200,
Canford	Kamloops.....BC	535·92 [512
†Canim.....	Cariboo..... B C	650
Canim Lake.....	Cariboo.....BC	Exeter 650
Canmore	Calgary W....Alta	535·225
†Cann.....	Chapleau.....Q	529·120
†Cannamore	Stormont..... O	Crysler 633
Cannell	Edmonton W..Alta	529·317-322
Cannes.....	Inverness-Richmond...NS	Sporting Mountain 529
Cannes des Roches.....	Gaspé.....Q	Corner of the Beach 529
Cannifton.....	Hastings South..O	Belleville 529,535
†Canning.....	Oxford.... ....O	Paris 529, 615
Canning....1469	Digby-Annapolis-Kings .....NS	562·2,389
Cannington 753	Muskoka-Ontario O	529·177
Cannon	Dorchester... ..Q	Ste. Justine 675
Canoe.....	Kamloops.... B C	535·70
Canoe Cove.....	Queen's .....P E I	Charlottetown 529
Canoe Lake.... .	Inverness-Richmond..N S	Louisburg 698
Canoe Lake.. ...	Parry Sound....O	529·215
Canonto	Frontenac-Addington....O	Folger 535
Canopus.....	Wood Mountain.S	535·181
*Canora 1,189	Mackenzie ...S	529·257-259-276
†Canrobert ..271	St. Hyacinthe-Bagot.....Q	535·1(AngeGardien de Rouville PO)
*Canso.....1,418	Antigonish-GuysboroughN S	368, 375 or Mulgrave 529
Cantal.....	Assiniboia.....S	Alida 535
Canterbury Sta.	York-Sunbury.NB	535·309
†Cantic.....	St. Johns-Iberville-NapiervilleQ	529·87-211
†Cantin.....	Lotbiniere.....Q	529·118
Cantley.....	Wright.....Q	Ironside 535
Canton.....	Durham..... O	Port Hope 529, 535
Canton Arnaud..	Charlevoix-Saguenay.....Q	*via* Clarke City
Canton Begin...	Chicoutimi.....Q	Jonquiere 529
Canton Casgrain.	Montmagny-L'Islet.....Q	Lake Frontier 675
Canton Jette ...	Matapedia-Matane.....Q	Amqui 529
Canton Patapedia	Bonaventure....Q	St. Alexis 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Canton Pelletier.	Lake St. John-Roberval. ....Q	Dolbeau 529
Canton Pinault..	Matapedia-Matane .....Q	Amqui 529
Canton Tessier..	Matapedia-Matane.....Q	Matane 528
Cantuar.....	Swift Current. Sask	535·162
Canuck.....	Maple Creek..Sask	535·171
Canwood 223	Prince Albert....S	529·265
Canyon.....	Kootenay E....BC	535·69
Canyon Creek....	Peace River.....A	645·1
Cap à la Baleine..	Matapedia-Matane.. ....Q	Matane 528
Cap a la Branche	Charlevoix-Saguenay.....Q	Baie St. Paul 529
Cap a l'Aigle 505	Charlevoix-Saguenay.....Q	La Malbaie 529
Capasin.....	N. Battleford....S	535·179
Cap au Corbeau..	Charlevoix-Saguenay.....Q	Baie St. Paul 529
Cap au Renard ..	Gaspé.....Q	Matane 528
Cap-aux-Oies....	Charlevoix-Saguenay .....Q	529·122
Cap-aux-Os.....	Gaspé .....Q	*via* Gaspé 529
Cap Bateau.....	Gloucester....N B	Shippigan 529
Cap Caissie.....	Kent.....NB	Shediac 529
Cap Chat....1332	Gaspé .....Q	348·1, or Matane 528
Cap Chat Est ...	Gaspe .....Q	Cap Chat 348·1
**Cap de la Madeleine*.....	Champlain.....Q	535·19-21, 122
Cap de la Madeleine Est	Champlain.....Q	*via* Trois Rivières Q
Cap de la Madeleine Ouest	Champlain.....Q	*via* Trois Rivieres Q
Cap de Moiselle Creek.	St. John-Albert. NB	Albert Mines 529
Cap d'Espoir....	Gaspé .....Q	Cape Cove 529
Cap des Rosiers.	Gaspé .....Q	Gaspé 529
Çap des Rosiers Est.	Gaspé.....Q	Gaspé 529
†Cape.....	St. John-Albert NB	529·66 (Cape Sta PO)
Cape Bald.....	Westmorland..N B	Shediac 529
†Cape Breton....	Westmorland..N B	529·65
Cape Chin.....	Bruce .....O	Wiarton 529
†Cape Cliff.....	Cumberland...N S	Wallace 529
Cape Cove.....	Gaspé.....Q	529·116
†Cape Croker....	Bruce..... .... O	Wiarton, 529
Cape Dauphin ...	Cape Breton N.-Victoria.....N S	New Campbellton 364
Cape Enrage	St. John-Albert. NB	Albert 529
†Cape Fourchu..	Shelburne-Yarmouth Clare. NS	*via* Yarmouth, N S
Cape George .523	Antigonish-Guysborough NS	Antigonish 529
Cape Jack.....	Antigonish-Guysborough NS	Harbour au Bouche 529
Capelton	Sherbrooke ....Q	Eustis 675
Cape Negro.....	Shelburne-Yarmouth-Clare NS	Port Clyde 529
Cape Negro Island	Shelburne-Yarmouth-Clare NS	Port Clyde
Cape North...954	Cape Breton N.-Victoria.....N S	*via* Dingwall
†Cape Porcupine.	Antigonish-Guysboro'...N S	529·17
†Cape Rich.....	Grey N R..... O	Meaford, O 529
Cape St. Mary...	Sherburne-Yarmouth-Clare. NS	Hectanooga 562
Cape Sable Island South Side	Shelburne-Yarmouth-Clare. NS	Barrington Passage 529
Cape Scott.....	Comox-Alberni BC	Shushartie 455
Cape Station....	St. John-Albert NB	529·66 (R R n. Cape)
Cape Tormentine	Westmorland .N B	529·54, 356
†Cape Traverse..	Prince .....P E I	Borden 529
Capilano.....	Vancouver N...BC	631 or *via* North Vancouver
Capitol Hill.....	Vancouver N..BC	*via* Vancouver
†Caplan.....	Bonaventure....Q	529·116 (St. Charles de Caplan P O)
Caplan Ouest ...	Bonaventure....Q	Caplan 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Cap La Ronde ...	Inverness-Richmond...NS	*via* Arichat or Louisdale 529
Cap Lumiere.....	Kent.... ....N B	Rexton 529
Cappon	Acadia.....A	Excel 529
**Capreol*....1,646	Nipissing.... ...O	529·130-137
Cap Rouge	Quebec-Montmorency.Q	529·84-120-123
†Cap Rouge	Inverness-Richmond...NS	*via* Cheticamp
Cap St. Ignace...	Montmagny-L'Islet.....Q	529·115
Cap St. Ignace Sta	Montmagny-L'Islet.....Q	529·115
Cap St. Martin...	Laval-Two Mountains ....Q	535·21 (R R name Le Cap)
Cap Santé.....	Portneuf.....Q	529·120
Caps de Maria..	Bonaventure....Q	Maria 529
Caps St. Fidele ..	Charlevoix-Saguenay.....Q	La Malbaie 529
Capstick.....	Cape Breton N.-Victoria.....N S	365 or *via* North Sydney
Cap Tourmente..	Charlevoix-Saguenay.....Q	529·122
Capucins.....	Gaspe.....Q	Mechins 348·1 or Matane 528
†Caradoc.....	Middlesex .....O	535·42
Caramat	Port Arthur.....O	529·131
**Caraquet*.....	Gloucester....N B	529·60
**Carberry* 931	Neepawa .....M	535·112, 529·236
**Carbon*.....409	Bow River....Alta	535·235
Carbondale.....	Jasper-Edson. Alta	645·1-2
Carcajou.....	Peace River ....A	448, 174 or Grimshaw 645
Carcross	Yukon	717, 462·2
Cardale.....	Marquette.....M	529·244
Cardell.....	Maple Creek..Sask	535·225
Cardiff.....	Jasper-Edson. Alta	Morinville 529, 645
**Cardigan*.....	King's.....P E I	529·3
Cardigan Station	King's .....P E I	529·3
**Cardinal* ..1,633	Grenville-Dundas O	529·83, 329·3
Cardinal.....	Macdonald.....M	529·227
Cardross.....	Wood Mountain..S	535·165
Cardston....1,864	Lethbridge. . Alta	535·239
Carey	Provencher.... M	535·115
Carey Lake.....	Cochrane.....O	529·154
Carey's Hill.....	Bonaventure....Q	Black Capes 529
**Cargill*.....	Bruce..... O	529·188
†Cariboo.....513	Pictou .....N S	357 or Pictou 529
Cariboo Gold Mines	Halifax ..... N S	Upper Musquodoboit 529
†Cariboo Marsh.	Cape Breton S .NS	*via* Sydney, N S
**Carievale* ...194	Assiniboia....Sask	535·118
Carignan..... ...	St. Maurice-Lafleche.....Q	La Tuque 529
Carillon.....246	Argenteuil.....Q	529·91
Carlea.....	Melfort .....S	529·272
Carleton	Bonaventure....Q	529, 116
Carleton.....638	Shelburne-Yarmouth-Clare. NS	Brazil Lake 562
Carleton Centre..	Bonaventure....Q	Carleton 529
Carleton Ouest...	Bonaventure....Q	Carleton 529
**Carleton Place*.. 4,258	Lanark.....O	535·58-65
Carleton Siding..	Prince.....P E I	529·2
Carleton Village..	Shelburne-Yarmouth-Clare. NS	Gunning Cove 529
†Carley	Simcoe NR.....O	535·48
†Carlin.....	Kamloops.....B C	535 70
†Carling.....	Parry Sound....O	535·49
Carlingford	Huron-Perth....O	Sebringville 529
†Carlingford.....	Victoria-Carleton NB	Andover 535
†Carling Lake....	Argenteuil.....Q	Lachute 535
Carlington.....	Carleton.....O	*via* Ottawa O
Carlisle	Wentworth .....O	Flamboro' 535
Carlos	Wetaskiwin.... A	Leslieville 529
Carlowrie.....	Provencher.....M	Arnaud 535
Carlsbad Springs	Russell.....O	529·211
Carlsruhe.....	Grey-Bruce . . .O	Hanover 529, 535
**Carlton*	Prince Albert....S	529·261
**Carlyle* 418	Assiniboia ...Sask	535·150, 529·263
Carlyle Lk. Resort	Assiniboia....Sask	Carlyle 529, 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Carmacks	Yukon	462·1, or White Horse 717
**Carman*....1,455	Macdonald....M	529·227, 535·113
**Carmangay*..229	Macleod....Alta	535·236
†Carmel	Northumberland O	Colborne 535. 529
Carmel	Drummond-Arthabaska....Q	Bon Conseil 529
Carmel Station	Humboldt....Sask	529·260
Carmi	Yale....B C	535·91
Carmichael...80	Maple Creek..Sask	535·225
Carnagh	Maple Creek..Sask	Piapot 535
Carnarvon	Victoria....O	Haliburton 529
**Carnduff*....381	Assiniboia....Sask	535·118
Carnegie	Brandon....M	535·110
†Carnoustie	Qu'Appelle...Sask	Rocanville 535
Carnwood	Wetaskiwin....A	Breton, 535
Caroline	Red Deer....Alta	Rocky Mountain House 529,535
Carolside	Acadia....A	529·314
**Caron*.....159	Moose Jaw...Sask	535·149
Caron Brook	Restigouche-Madawaska N B	700, 529·118
Carp	Carleton .... O	529·214
**Carpenter*	Rosthern....S	529·290
†Carpenter	Royal....N B	390 or Hampstead 529
Carr	Parry Sound....O	Powassan 529
**Carragana*	Mackenzie....S	529·288
†Carrick	Provencher....M	529·238 (Spurgrave
†Carrier	Lévis....Q	675·3 [P O)
Carroll	Brandon....M	535·119
Carroll	Pontiac....Q	Waltham 535
†Carroll	Northumberl'd N B	529·79
Carrolls Crossing	Northumberl'd N B	Carroll 529
Carrolls Landing	Kootenay W...B C	445·1
Carrot Creek	Jasper-Edson...A	529·326
Carrot River	Melfort....S	529·272
†Carrs	Chateauguay-Huntingdon, Q	529·81
Carr's Brook	Colchester-Hants....N S	Parrsboro 549
Carruthers	The Battlefords. S	529·279
†Carrville	York NR ....O	Maple 529
Carrying Place	Prince Edward-Lennox,....O	Trenton 529, 535
Carseland	Bow River....A	535·248
†Carsonby	Carleton....O	Osgoode 535
Carstairs....371	Bow River....A	535·227
†Carter	Gaspe ....Q	Douglastown 529
†Carter's Point	Royal....N B	390, or St. John 529, 535
Carterton	Algoma W R.... O	Hiltonbeach 438 or Desbarats 535
Cartier	Nipissing....O	535·66
†Cartier	Provencher....M	529·221, 585·2, 647
Cartierville	Jacques Cartier. Q	529·91 (Trolley to Montreal)
**Cartwright*	Souris....M	535·117
Carvel Station	Jasper-Edson. Alta	529·320
Cascade	Yale....B C	535·72
Cascades	Wright....Q	535·27
Cascades Point	Vaudreuil-Soulanges....Q	*via* Vaudreuil, Q
†Cascapedia	Bonaventure....Q	529·116 (Grand Cascapedia PO)
†Case	Royal....N B	535·315
Casey	Chapleau....Q	529·120
†Casimir	Nipissing ....O	Warren 535
Caslan	Athabaska ....A	645·2
Caspaco	Skeena....B C	529·350
**Casselman* .1022	Russell ....O	529·211
Cassidy	Nanaimo....B C	535·88
Cassilis	Northumberl'd N B	Newcastle 529
Cassils	Medicine Hat....A	535·225-241
Castagnier	Chapleau....Q	Barraute 529
Castalia	Charlotte....N B	Grand Manan 403
†Castelnau	Montmagny-L'Islet....Q	Lafontaine 529
Castle Bay	Cape Breton N.-Victoria....N S	Christmas Island 529
Castledale	Kootenay E....B C	Harrogate 535
†Castlederg	Peel....O	Bolton 535
Castleford	Renfrew S R. ..O	535·65
**Castlegar*	Kootenay W...B C	535·72-78
†Castle Mountain	Calgary W....Alta	535·225
Castle Point	Neepawa ....M	Pleasant Point 529
Castle Rock	Cariboo....B C	Marguerite 650
Castleton	Northumberland O	Colborne 529, 535
Castor 625	Acadia....A	535·233
Casummit Lake	Kenora-Rainy River...O	156
Catalone 178	Inverness-Richmond...N S	698
Catalone Gut	Inverness-Richmond...N S	Catalone 698
Catalone Road	Inverness-Richmond...N S	Catalone 698
Catamount	Westmorland..N B	529·50
Cataract	Peel....O	535·36-39
Cataraqui	Frontenac-Addington....O	525·61
Catchacoma	Peterboro' W R...O	Gooderham 529
Cater	N. Battleford. Sask	535·183
Cathcart	Brant....O	Burford 529
**Caughnawaga*	Beauharnois-Laprairie....Q	Adriondack Junc. 535, 633 Bridge to Lachine, Q
Caulfeild	Vancouver N.. BC	*via* North Van-
Causapscal..1,545	Bonaventure....Q	529·50 [couver
Causapscal Sta'n	Bonaventure....Q	529·50
Causeway	Melfort....S	Carrot River 529
Cavalier	The Battlefords. S	529·262
Cavan	Durham....O	535·34
Cavell.....36	Kindersley....S	529·245
Cavendish	Medicine Hat. Alta	535·246
†Caverhill	York-Sunbury. N B	535·314
Cavers	Port Arthur ....O	535·66
†Cavignac	St. Hyacinthe-Bagot....Q	535·1
Cawood	Pontiac....Q	Kazabazua 535
Cawston	Yale ....B C	585·20
Cayer	Dauphin....M	Steep Rock 529
Cayley 133	Macleod....Alta	535·228
**Cayuga* 698	Haldimand....O	529·209, 712, 623 34
Cazaville	Chateauguay-Huntingdon ..Q	Whites 529
Cecebe	Parry Sound....O	Burk's Falls, 529
†Cecil	Prince Albert. Sask	Prince Albert 529, 535
Cecil Lake	Cariboo....B C	*via* Fort St. John
Cedar	Nanaimo....B C	*via* Nanaimo, B C
Cedarbrae	York N R....O	529·130
Cedar Cottage	Vancouver ER. B C	514 or *via* Vancouver
Cedar Croft	Parry Sound....O	Burk's Falls 529
Cedar Dale	Ontario....O	648 or *via* Oshawa
†Cedar Lake	Churchill....M	The Pas 529
Cedar Nook	Muskoka-Ont ...O	Waubaushene 529
**Cedars*	Vaudreuil-Soulanges....Q	529·83
Cedar Springs	Kent....O	Blenheim 656
Cedarvale	Skeena....B C	529·350
Cedar Valley	York N R....O	Pine Orchard 529
Cedarville	Grey-Bruce ....O	Mt. Forest 535, 529
Cedoux	Weyburn ....Sask	529·251
†Ceepee	N. Battleford ..S	529·260
Ceepeecee	Comox-Alberni. BC	450·2, 227
Celista	Kamloops....B C	Notch Hill 535
Celtic	The Battlefords..S	Cleeves 529
Cenellier	Rimouski....Q	Rimouski 529
Centennial	Inverness-Richmond..N S	Judique 529
Central Argyle	Shelburne-Yarmouth-Clare. N S	529·27
Central Bedeque	Prince....P E I	Summerside 529
Central Blissville	York-Sunbury. N B	Bailey 535
Central Butte 246	Swift Current...S	529·271-282
Cent'l Greenwich	Royal ....N B	Glenwood 529
Central Grove	Digby-Annapolis-Kings....N S	Tiverton 369·4
†Central Hampstead	Royal ....N B	529·58

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Centralia	Huron-Perth	O 529·184
†Central Park	New Westm'ster	BC 514
Central Patricia	Port Arthur	O 155 or Hudson 529
Central Port Mouton	Queen's-Lunenburg	NS Port Mouton 529
Central Wood Harbour	Shelburne-Yarmouth-Clare	NS Woods Harbour 529
Centre Acadie	Kent	N B Acadiaville 529
Centre Burlington	Colchester-Hants	NS Brooklyn 562
†Centredale	Pictou	N S Hopewell 529
Centre Dummer	Hastings-Peterboro'	O Norwood 535
Centre East Pubnico	Shelburne-Yarmouth-Clare	NS Lower East Pubnico 529
†Centre Musquodoboit	Halifax	N S Kent 529
Centre Napan	Northumberl'd	NB Chatham 529
Centre St. Simon	Gloucester	N B Caraquet 529
Centreton	Northumberland	O *via* Grafton
†Centreview	Hastings-Peterborough	O Barrys Bay 529
†Centre Village	Westmorland	N B Midgic 529
Centreville	Frontenac-Addington	O Newburgh 529
**Centreville*	Victoria-Carleton	N B 529·58
Centreville. (K'gs)	Digby-Annapolis-Kings	NS 562·2-5
Centreville (D'by)	Digby-Annapolis-Kings	N S Digby 562
Centreville East	Inverness-Richmond	NS Mabou 529
Cereal 142	Acadia	A 529·252
Cessford	Acadia	A 529·314
**Ceylon*	Grey-Bruce	O Flesherton 535
**Ceyl'n Stat'n* 253	Weyburn	Sask 529·263
Chabot	Bellechasse	Q St. Camille 675
Chaffey's Locks	Leeds	O 529·140
Chagoness	Humboldt	S Star City 529 or McKague 535
Chahoon	St. Maurice-Lafleche	Q GrandMere 529, 535
Chailey	Battle River	Alta Manville 529
Chaleurs	Bonaventure	Q New Richmond 529
†Chalifoux	Wright	Q Messines 535
**Chalk River*	Renfrew N R	O 535·65
Chamberlain 114	Lake Centre	S 529·255
Chambery	Maple Creek	Sask Shaunavon 535
Chambly	Chambly-Rouville	Q 629
**Chambly Canton* 1178	Chambly-Rouville	Q 629
Chambord 1031	Lake St. John-Roberval	Q 529·105-106
Chambord Junc	Lake St John-Roberval	Q Chambord 529
Chamcook	Charlotte	N B 535·306
Champagne	Yukon	White Horse
Champcoeur	Chapleau	Q Barraute 529
Champigny	Quebec-Montmorency	Q Lorette 535
Champion 320	Macleod	Alta 535·236
Champlain 693	Champlain	Q 535·21
†Chance Harbour	St. John-Albert	N B Musquash 535
Chancellor	Medicine Hat	Alta 535·210
Chandler 1 858	Gaspé	Q 529·116
Chandler Station	Gaspe	Q 529 116
Chandos	Hastings-Peterborough	O Lakefield 529
†Chanlog	Nanaimo	B C 529·346
Channing	Churchill	M 529 247, 181
†Chantler	Welland	O *via* Welland
Chantry	Leeds	O Delta 529
†Chapais	Montmagny-L'Islet	Q Lafontaine 529
Chapeau 471	Pontiac	Q Pembroke 529, 535
†Chapel Road	Inverness-Richmond	N S 529·24
Chapel Rock	Macleod	Alta Lundbreck 535
**Chapleau*	Algoma E	O 535·66
Chapleau Station	Argenteuil	Q 529·99 (R R. name Lake Chapleau)
†Chaplin	Halifax	N S Upper Musquod-
Chaplin 154	Swift Current	Sask 535·149 [oboit 529
Chaplin Road	Northumberl'd	N B Newcastle 529
Chapman Camp 514	Kootenay East	B C 535·83
Chapple	Kenora-Rainy River	O Barwick 529
Chaput-Hughes	Timiskaming	O Kirkland Lake 699
Charette	St. Maurice-Lafleche	Q 529·85
Charing Cross	Kent	O 623·34
Charlemagne 1152	Joliette-L'Assomption-Montcalm	Q 529·85
Charlesbourg 2804	Quebec-Montmorency	Q 529·105
Charlesbourg, Ouest	Quebec-Montmorency	Q 529·105
Charleston	Leeds	O Athens 529
Charleston	Queens-Lunenburg	N S Medway 529
Charleswood	Portage la Prairie	M *via* Winnipeg, M
Charlie Lake	Cariboo	B C *via* Fort St. John or Dawson Creek 645
Charlo's Cove 303	Antigonish-Guysborough	N S *via* Whitehead
Charlo Station	Restigouche-Madawaska	NB 529·50
Charlottetown 14,821	Queen's	P E I 529·1-5, 102, 103
Charlton 204	Timiskaming	O 699·1
Charlton Station	Timiskaming	O 699·1
†Charnisay	Gloucester	NB Tracadie 529
Charny 2819	Lévis	Q 529·84-86-118, 675
Charpentier	Compton	Q St. Isidore 535
Charron	Athabaska	A Lac la Biche 645·2
Charteris	Pontiac	Q Shawville 535
Chartersville	Westmorland	N B Moncton 529
Chartierville	Compton	Q Scotstown 535
†Chartrand Corner	Nipissing	O Rutter 535
Chase	Kamloops	B C 535·70
†Chaswood	Halifax	N S Musquodoboit 529
Châteauguay	Beauharnois-Laprairie	Q 633·1
Châteauguay Basin	Beauharnois-Laprairie	Q Châteauguay 633
Chateau Richer	Charlevoix-Saguenay	Q 676
Chater	Brandon	M 535·111-112
Chatfield	Selkirk	M 529·242
**Chatham* 17,184	Kent	O 656·3, 712, 529·209, 535·42
**Chatham* 4,082	Northumberl'd	NB 529·56
Chatham Head	Northumberl'd	NB Newcastle 529
**Chatsworth* 358	Grey-Bruce	O 535·40
Chaudiere Bassin	Lévis	Q St. Romuald 529
Chaudiere Sta	Lévis	Q 529·84-86
†Chaumont	Lotbinière	Q St. Agapit 529
**Chauvin* 343	Battle River	Alta 529·245
Chazel	Chapleau	Q Makamik 529
Cheadle	Bow River	A 535·225
†Cheakamus	Comox	B C 650
Cheam View	Fraser Valley	B C 529·347
Cheddar	Victoria	O Wilberforce 529
Chedderville	Red Deer	A Rocky Mountain House 529, 535
Chedoke	Wentworth	O (part of Hamilton)
†Cheecham	Athabaska	A 645 2
†Chee Kye	Vancouver N	BC 650
**Chelan*	Melfort	S 529·258
Chellwood	Prince Albert	S Marcelin 529
**Chelmsford* 904	Nipissing	O 535·66
Chelmsford	Northumberl'd	NB Millerton 529
Chelsea	Wright	Q 535·27
Chelsea	Queens-Lunenburg	NS Pleasant River 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP 107-113
*Cheltenham.....	Peel..... O	529·192, 535·39
*Chemainus	Nanaimo .....B C	535·88, 464
Chemin des Buttes	Gaspe..... Q	Grindstone Is. 347,
*Chemin du Lac..	Temiscouata....Q	529·115 [348·1
Chemin Guay....	Terrebonne.....Q	Ste. Agathe 535
*Cheminis.....	Timiskaming....O	699·7
Chemin Neuf....	Dorchester.....Q	St. Malachie 529
†Chemin Savoie..	Northumberl'd N B	Loggieville 529
*Chêneville ..688	Labelle..... Q	Papineauville 535
†Cheney.....	Russell..... O	Hammond 535
Chenier	Wright.....Q	Gracefield 525
*Cheystow.....	Bruce.... .....O	Dunkeld 529
Cherbourg	Matapedia-Matane.....Q	Matane 528
Cherbourg Centre	Matapedia-Matane.....Q	Matane 528
Cherbourg Ouest	Matapedia-Matane.....Q	Matane 528
*Cherhill	Jasper-Edson.. A	529·322
Cherisy.....	Gaspe..... Q	Newport 529
*Cherrier.....	Joliette-L'Assomption-MontcalmQ	529 85 or St. Paul l'Ermite 529
†Cherrybank	York-Sunbury.NB	529·58
†Cherryfield.....	Queens-Lunenburg N S	529·29
Cherry Grove....	Athabaska .....A	Le Goff 529
*Cherry Hill	Queens-Lunenburg..N S	Medway 529
Cherry Point....	Peace River .. .A	Dawson Creek 645
Cherry Valley ..	Prince Edward-Lennox.....O	Picton 529
*Cherry Valley...	Queen's.....P E I	Vernon 529
Cherryville.....	Yale..... B C	Lumby 529, 535
Cherrywood.....	Ontario.....O	535·50
Cheslatta.....	Skeena.....BC	Burns Lake 529
*Chesley ...1,683	Grey-Bruce .....O	529·189
*Chester	Queens-Lunenburg N S	529·25
Chester Basin .539	Queens-Lunenburg N S	529·25
Chesterfield Inlet	Keewatin Dis NWT	*via* Churchill 529
Chester Grant ..	Queens-Lunenburg N S	Chester Basin 529
Chester Nord ...	Drummond-Arthabaska ...Q	Princeville 529
*Chesterville 1061	Grenville-Dundas ..... O	535·33
†Chesterwold	Wetaskiwin.....A	Ponoka 535
*Cheticamp..2726	Inverness-Richmond.. N S	358, 360 or Inverness 529
Chevalier	Quebec-Montmorency.Q	Giffard 676
*Cheverie.....	Colchester-Hants.....NS	389 or Brooklyn 562
*Cheviot	Rosthern.....S	535·156
Chevrier	Prescott .....O	St. Eugene 535
†Chezacut.....	Cariboo.....B C	Williams Lake 350
†Chezzetcook..	Halifax .....N S	529·16 (Head of Chezzetcook PO
Chiasson	Gloucester....N B	Shippigan 529
†Chibougamau .	Chapleau.....Q	124, or St. Felicien, 529
*Chichester	Pontiac ..... Q	Pembroke 529, 535
*Chicoutimi15975	Chicoutimi..... Q	529·105, 685, 329·8
Chicoutimi Centre	Chicoutimi.....Q	*via* Chicoutimi
*Chicoutimi Ouest	Chicoutimi.....Q	685.1
Chief Lake.....	Cariboo.....B C	Prince George 529
Chignecto.....	Cumberland.. N S	Maccan 529, 621
*Chigwell.....	Wetaskiwin ....A	535·233
Chikopi.....	Parry Sound....O	Burks Falls 529
†Chilako.....	Cariboo.....B C	529·350
*Chilliwack,3,618	Fraser Valley..B C	514, 529·347
Chimney Corner.	Inverness-Richmond...NS	Inverness 529
Chin.....	Lethbridge...Alta	535·230
*Chinook 142	Acadia .....A	529 252
Chinook Cove....	Kamloops.....BC	529 347
Chinook Valley..	Peace River.....A	Grimshaw 645
Chip Lake.....	Jasper-Edson. .A	529·320
*Chipman.....	Royal ..... N B	529·51, 535·315, 390
*Chipman 240	Vegreville.....A	529·260
*Chippawa..1,375	Welland ..... O	623·35

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Chippawa Hill...	Bruce.....O	Southampton 529
*Chipperfield.....	Kindersley...Sask	535·146
*Chisholm Mills..	Jasper-Edson...A	645·1 (R R n. Chisholm)
*Chiswick.....	Nipissing.....O	Foss Mill 529
*Chitek	North Battleford.S	535·179
†Choate.....	Fraser Valley..B C	535·70
Chocolate Cove..	Charlotte.....N B	St. Andrew's 535
*Choiceland.....	Melfort..... ..S	535·178
Choisy	Vaudreuil-Soulanges.....Q	535·31
Chortitz.....	Provencher.....M	Giroux 529
Christian Island..	Simcoe E R..... O	Penetang 529
†Christie.....	Halton.....O	535·35 (Kelso P O)
†Christie Lake..	Lanark.....O	535·50
Christieville.....	Argenteuil.....Q	529·99
Christina.....	Middlesex W R...O	*via* Mt. Brydges,
Christina Lake...	Yale.....B C	Fife 535
*Christmas Island	Cape Breton N.-Victoria.....NS	529·14
†Christopher....	Restigouche-Madawaska..NB	529·52 (Glencoe PO)
*Christopher Lake	Prince Albert.Sask	Paddockwood 529
Christy's Lake .. (Summer P.O.)	Lanark.....O	535·50
Chu Chua.....	Kamloops.....B C	529·347
†Chudleigh.....	Nipissing.....O	529·137
*Churchbridge.195	Melville.....S	535·101
*Churchill	Churchill.... Man	529·246
*Churchill.....	Dufferin-Simcoe.O	Lefroy 529
Church House ...	Vancouver N...BC	455
Church Lake.....	Queens-Lunenburg .N S	New Germany 529
Church Over.....	Shelburne-Yarmouth-Clare.NS	Birchtown 529
*Church Point 476	Shelburne-Yarmouth-Clare NS	562·1
Churchview.....	Inverness-Richmond...N S	Orangedale 529
†Churchville.....	Peel..... O	535·39
*Chute à Blondeau	Prescott .....O	Cushing, Que. 529
*Chute a Caron...	Chicoutimi.....Q	Jonquiere 529
*Chute aux Outardes.....	Charlevoix-Saguenay .....Q	349·1, 123
†Chute Lake	Yale.....B C	535·91
*Chute Panet.....	Portneuf.....Q	St. Raymond 529
Chute Rouge.....	Wright.....Q	Maniwaki 535
Chute St. Philippe	Labelle.....Q	Barrette 535
Chute Shipsaw...	Chicoutimi.....Q	Racine 685
Cinema.....	Cariboo.....B C	Quesnel 650
Ciquart.....	Restigouche-Madawaska. N B	St. Jacques Church 700
*City Heights.....	4101 Main Street..	Vancouver City
*City View	Carleton .....O	*via* Ottawa, O
*Clair (or Clairs)..	Restigouche-Madawaska. N B	700
*Clair.....	Humboldt..... S	529·259
Claire Fontaine..	Kent ..... N B	Richibucto 529
*Clairmont....102	Peace River.....A	645·1
Clairvaux de Bagot	St. Hyacinthe-Bagot ..... Q	St. Simon 535
Clairville.....	Kent.....N B	Coal Branch 529
Clam Bay.....	Halifax.....N S	Musquodoboit Harbour 529
Clam Harbor.....	Halifax ..... N S	Musquodoboit Harbour 529
Clam Point.....	Shelburne-Yarmouth-Clare.NS	Barrington Passage 529
*Clandeboye.....	Selkirk.....M	535·123
*Clandeboye	Middlesex WR .O	529·184
*Clandonald	Battle River..Alta	535·164
†Clanfield	York-Sunbury.NB	535·301
Clanricarde.....	Hastings-Peterborough..O	Lakefield 529
*Clanwilliam....	Neepawa.....M	529·230
Clapperton	Bonaventure....Q	Maria 529
*Claraday.....	Peterboro' W R O	Peterboro' 529, 535
*Claremont.....	Ontario.....O	535·34
*Clarence.....	Russell ..... O	*via* Ottawa or Thurso 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Clarence 965	Digby-Annapolis-Kings .....N S	529·31
**Clarence Creek*	Russell ..... O	Bourget 535
**Clarenceville* 294	Brome-Missisquoi....Q	Cantic 529
Clarendon Station...	Frontenac-Addington....O	535·61
Clarendon Sta....	Royal.....N B	535·307
**Clareholm* .1265	Macleod.....Alta	535·228
Clarina.....	Hastings-Peterborough..O	Norwood 535
Clarinda.....	Medicine Hat.Alta	Coutts 535
†Clark	Leeds..... ..O	535·58
Clarkboro'.....	Rosthern.....Sask	529·260
Clark Bridge....	Wood Mountain.S	Willow Bunch 529
**Clarke*	Durham.....O	Newtonville 535
Clarke City.....	Charlevoix-Saguenay ....Q	348·2 349·2, 123
Clarke's Harbour 887	Shelburne-Yarmouth-Clare.NS	Barrington Passage 529
Clarkleigh	Selkirk.....M	529·231
**Clarksburg*	Grey N R.....O	Thornbury 529
Clark's Crossing..	Rosthern.....Sask	529·255
†Clarks Island...	Beauharnois-Laprairie.....Q	*via* Valleyfield
**Clarkson*	Peel.....O	529·207, 535·44(RR name Clarkson's)
Clarkson Valley..	Peace River.....A	Grande Prairie 645
Clarksville.....	Colchester-Hants .....N S	562·4
Clarkville	York-Sunbury.NB	County Line 535
Clashmoor	Melfort.....S	529·286
Claverhouse	Inverness-Richmond ..N S	Strathlorne 529
Clavering	Grey N R.....O	529·190
Clavet	Rosthern.....Sask	529·245
Claxton....	Skeena .....B C	455
Clay Bank.....	Moose Jaw...Sask	529·270
Clayburn.....	Fraser Valley .B C	535·73, 514
Claydon.....	Maple Creek..Sask	535·171
Clayhurst..	Cariboo.....B C	Dawson Creek 645
Clayoquot.....	Comox-Alberni BC	450·2
†Claysmore.....	Battle River....A	529·260
Clayton	Lanark.....O	Almonte 535
Claytonville	Prince Albert.Sask	Pr. Albert 529,535
Clear Creek.....	Norfolk .. ....O	Port Rowan 529
†Clearfield.....	Weyburn.....S	529·284
Clear Hills	Peace River.....A	Grimshaw 645
Clear Lake	Muskoka-OntarioO	Bracebridge 529
Clear Prairie	Peace River.....A	Hines Creek 645
Clearsite.....	Maple Creek.....S	Maple Creek 535
†Clearview	Peace River.....A	Hythe 645
Clearwater.....	Lisgar.....M	535·117
Clearwater Stn .	Kamloops ....B C	529·347
†Clearys	Shefford.....Q	535·4
**Cleeves*	The Battlefords .S	529·262
Clematis.....	Selkirk.....M	Sandridge 529
Clemenceau	Mackenzie .....S	529·276
Clemens.....	Melfort .....S	535·157
Clement.....	Wright .....Q	Gracefield 535
Clementsport.967	Digby-Annapolis-Kings ..... N S	562·1
Clementsvale.575	Digby-Annapolis-Kings ..... N S	Clementsport 562
Clenretta.....	Skeena.....B C	Burns Lake 529
Clemville.....	Bonaventure . Q	Port Daniel, 529
Clericy.....	Pontiac.. .....Q	529·121
Clermont.....	Charlevoix-Saguenay .....Q	La Malbaie 529
Clerval.....	Chapleau..... Q	Dupuy 529
Cleveland	Inverness-Richmond...NS	MacintyreLake529
**Clifford* 462	Wellington N R..O	529·188
Cliffordvale.....	Victoria-Carleton NB	Limestone 535
Cliffside.....	Nanaimo.....B C	535·88
Clifton.....	Gloucester....N B	529·60
Clifton.....	Royal .....N B	Rothesay 529
†Clifton 979	Colchester-Hants ..... N S	562·4 (Old Barns, PO) [Clifton)
†Clifton.....	Compton.....Q	535·9 (P.O. n. East

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Cliftonville.....	Maple Creek..Sask	Golden Prairie 535
Climax.....239	Maple Creek..Sask	535·171
**Clinton*	Cariboo .....B C	650 or Ashcroft 529, 535
**Clinton*....1,883	Huron N R.....O	529·184-186
†Clivale.....	Acadia.....A	Dorothy 529, 535
**Clive* 224	Wetaskiwin.....A	535·233
Cloan.....	The Battlefords..S	535·164
Clontarf.....	Renfrew S R.... O	Eganville 529, 535
Clo-oose.....	Nanaimo.....B C	450·2
Cloridorme.....	Gaspe.....Q	Gaspe 529
Cloridorme Ouest	Gaspe.....Q	Gaspe 507
Cloud Bay.....	Fort William....O	West Fort William
Clouston.....	Prince Albert.Sask	529·255 [529,535
Cloutier.....	Pontiac.....Q	Arntfield 699
Clova	Chapleau.....Q	529·120
Clover Bar.....	Wetaskiwin.....A	529·245, 535·226
†Cloverdale.....	Colchester-Hants.....N S	Stewiacke 529
**Cloverdale*.....	N. Westminster BC	514
†Cloverdale	Victoria-Carleton....N B	Hartland 535
†Clover Hill	Royal .. ..N B	Norton 529, 535
Cloverleaf.....	Springfield .....M	535·51
Cloverville	Antigonish-Guysborough NS	Antigonish 529
**Cloyne*.....	Frontenac-Addington....O	Kaladar 535
Club Shawinigan.	St Maurice-Lafleche.....Q	St. Boniface 529
†Cluffield.....	Mackenzie.....S	Kelvington 529
†Clumber	Melville .....S	Bredenbury 535
Cluny 138	Medicine Hat.Alta	535·225
Clute..	Cochrane.....O	699·6(P.O. 3 mls.)
Clyde 160	Athabaska .....A	529·317
†Clyde	Queen's.. ...PEI	529·1
Clyde Forks	Lanark .....O	535·61
Clyde River.....	Shelburne-Yarmouth-Clare.NS	Port Clyde 529
Clyde River	Queen's.....PEI	Charlottetown 529
Clydesdale.....	Hastings-Peterborough.O	Coe Hill 529
Coal Branch Sta..	Kent ..... N B	529·50
Coal Creek.....	Royal .....N B	Pennlyn 535
Coal Creek.....	Kootenay E....BC	628
Coaldale 290	Lethbridge...Alta	535·230
**Coal Harbour* ..	Comox-Alberni BC	450·2, 229
**Coalhurst*	Lethbridge...Alta	535·230-236-237
Coalmont.....	Yale.....B C	535·91
Coalspur.....	Jasper-Edson....A	529·312·313
Coal Valley.....	Jasper-Edson....A	Sterco 529
Coates' Mills.....	Kent ..... N B	St. Anthony 529
**Coaticook*...4,386	Stanstead ..... Q	529·82
†Coatstone.....	Souris.....M	529·225
Coatsworth Sta..	Kent .....O	656·2
**Cobalt* .. 2,332	Timiskaming ..O	699
Cobble Hill.....	Nanaimo.....B C	535·88
**Cobden* 642	Renfrew N R... O	535·65
Coboconk.....	Victoria.....O	529·170
**Cobourg*....5,907	Northumberland O	529·83, 535·50, 415
Coburn..... ..	York-Sunbury.. O	Prince William535
Cocagne	Kent ..... N B	Shediac 529
Cocagne Cape ...	Kent ..... N B	Shediac 529
Cocagne Cove . .	Kent.....N B	Shediac 529
Cocagne Nord....	Kent ..... N B	Shediac 529
Cocagne River...	Kent .....N B	Notre Dame 529
Cochin.....	The Battlefords..S	Prince 529
Cochrane 298	Calgary W.... Alta	535·22 [154
**Cochrane*...2,810	Cochrane.....O	699, 699·6, 529·120-138, in winter
Cockburn Island.	Algoma E R.... O	Thessalon 535
Coddle's Harbour	Antigonish-Guysborough NS	Drumhead 368
Coderre.....222	Moose Jaw .....S	535·172 222
Codesa.....	Peace River.....A	645.1
**Codette*.....190	Melfort.....S	535·144 [Oras)
†Codner.....	Red Deer.....A	529·319(P.O. name
Codrington.....	Northumberland O	Brighton 535, 529
Cody's	Royal..... N B	535·315, 390
Coe Hill.....	Hastings-Peterborough..O	529·148

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Coffinscroft	Shelburne-Yarmouth-Clare. NS	Barrington 529
Coghlan	N. Westminster BC	514
†Cogmagun River	Colchester-Hants. NS	Scotch Village 562
Cognashene	Muskoka-Ontario. O	432
Colbeck	Wellington NR. O	Grand Valley 535
Colbert	Portneuf. Q	St. Raymond 529
**Colborne* 978	Northumberland O	529-83, 535-50
Coldbrook	St. John-Albert NB	529-42
Cold Brook Sta.	Digby-Annapolis-Kings. NS	562-1
Cold Lake	Athabaska. A	Beaver River 529
†Cold Lake	Churchill. M	181
Cold Springs	Northumberland O	Cobourg 529, 535
Coldstream	Victoria-Carleton. N B	Hartland 535
Coldstream	Colchester-Hants. NS	Shubenacadie 529
**Coldwater* 539	Simcoe E R O	529-173, 535-48-55
†Coldwell	Port Arthur. O	535-66 (Port Coldwell P O)
†Cole	Halifax. N S	529-16
Colebrook	Frontenac-Addington. O	Yarker 529
†Colebrook	N. Westminster BC	585-13
Cole Harbour	Antigonish-Guysboro'. N S	*via* Whitehead
Cole Lake	Frontenac-Addington. O	Hinchinbrooke 535
**Coleman* 1,870	Macleod. Alta	535-230
**Coleman*	Danforth. O	Danforth 529
Coleman	Prince. P E I	529-1
Coleraine Sta.	Mégantic-Frontenac. Q	675
Coleridge	Medicine Hat. Alta	Dunmore 535
Cole's Island	Royal. N B	390 or Codys 535
Coleville	Kindersley. Sask	529-269
**Colfax*	Weyburn. Sask	529-251
Colgan	Dufferin-Simcoe. O	Tottenham 529, 535
Colyate 85	Weyburn. Sask	529-263
Colin	Restigouche-Madawaska. N B	Albertine 529
**Colinton*	Athabaska. A	529-317
**College Bridge*	Westmorland. N B	529-12
College Grant	Antigonish-Guysborough NS	Antigonish 529
College Heights	Wetaskiwin. A	Lacombe 535, 614
†Collegeville	Antigonish-Guysborough NS	Antigonish 529
Collette	Northumberl'd. N B	529-50
Collette Village	Kent. N B	Buctouche 529
Colleymount	Skeena. B C	Burns Lake 529
†Collholme	Acadia. A	Chinook 529
Collina	Royal. N B	Belleisle 535
**Collingwood* 6249	Simcoe N R O	529-191-194, 438
Collingwood Cor.	Cumberland. N S	Oxford Junc. 529
†Collingwood East	Vancouver S. B C	514 *via* Vancouver
†Collingwood W't	Vancouver S. B C	514 *via* Vancouver
Collins	Port Arthur. O	529-156
Collin's Bay	Frontenac-Addington. O	529-83
Collin's Inlet	Algoma E R O	Little Current 535
Collinsville	Sherbrooke. Q	*via* Sherbrooke Q.
Colmer	Melville. S	529-254
Colomb	Gaspé. Q	Ste. Adelaide 529
†Colombiere	Chapleau. Q	529-119
Colombourg	Chapleau. Q	529-120 (Sta. 2 mls.
Colombourg Stn.	Chapleau. Q	529-120 [dis.)
Colonial	Cape Breton N.-Victoria. NS	North Sydney 529
Colonsay 179	Rosthern. S	535-156-159
Colpton	Queens-Lunenburg. N S	529-30
Colquitz	Nanaimo. B C	*via* Victoria, B C
Columbia Gard'ns	Kootenay W. BC	585-15
†Columbia Lake	Kootenay E. BC	535-84
Columbine	Athabaska. A	Glendon 529
Columbus	Ontario. O	Brooklin 529, or *via* Oshawa
†Colvalli	Kootenay E. B C	535-69-84
†Colville	Queen's. P E I	529-1
Colwell	Dufferin-Simcoe. O	529-194-195
Colwood	Nanaimo. B C	529-346
**Comber*	Essex E R O	623-32-34
**Combermere*	Renfrew S R O	Barry's Bay 529
†Comeau Bay	Charlevoix-Saguenay. Q	348-2, 349-1-2, 123 (P O Baie Comeau)
Comeau's Hill	Shelburne-Yarmouth-Clare. NS	Arcadia 529 or *via* Yarmouth
Comeauville 577	Shelburne-Yarmouth-Clare NS	Little Brook 562
†Comin's Mills	Compton. Q	Dixville 529
Commanda	Parry Sound. O	Trout Creek 529
Comming	Selkirk. M	Gimli 535
Como 528	Vaudreuil-Soulanges. Q	535-31 [535
**Comox*	Comox-Alberni BC	450-7, or Courtenay
Compass	North Battleford S	Meadow Lake 535
Compeer	Acadia. A	535-233
**Compton* 420	Compton. Q	529-82
Compton Sta.	Compton. Q	529-82
Comrey	Medicine Hat. Alta	Manyberries 535
†Conception	Labelle. Q	535-23
Concession 588	Shelburne-Yarmouth-Clare. NS	Church Point 562
Concord	York N R. O	529-193
†Condie	Regina. Sask	529-255
Condor	Red Deer. Alta	535-245
Conestogo	Waterloo N R. O	St. Jacobs 529
Congreshury	Red Deer. A	Rocky Mountain House 529, 535
Congress	Wood Mountain. S	535-148
Coniston 2237	Nipissing. O	535-66, 529-130
Conklin	Athabaska. A	645.2
†Conmee	Fort William. O	529-132-162
Conn	Wellington N R. O	Mount Forest 535,
†Connaught	Kamloops. B C	535-70 [529
Connaught Mil. Camp	Carleton. O	*via* Ottawa
Connaught Stat'n	Cochrane. O	699-3
Connell Creek	Melfort. S	Arborfield 529
†Connolly	Battle River. Alta	Vermilion 529
Connor	Restigouche-Madawaska. N B	700 (R R name Connors)
Connor Creek	Jasper-Edson. A	Mayerthorpe 529
Conns Mills	Cumberland. N S	529-15
†Conquerall	Queens-Lunenburg. N S	529-25 (Hebb's Cross P O)
Conquerall Banks 521	Queens-Lunenburg. N S	Bridgewater 529
Conquerall Mills	Queens-Lunenburg. NS	Conquerall 529
**Conquest* 238	Rosetown-Biggar S	529-267, 535-153
Conrich	Bow River. A	529-316
Consecon	Prince Edward-Lennox. O	529-147
Consort 265	Acadia. A	535-233
Constance	Wood Mountain. S	535-143
Constance Bay	Carleton. O	Woodlawn 529
Consul 116	Maple Creek. Sask	535-170
Contrecœur 1041	Richelieu-Verchères. Q	529-108
†Control	Acadia. A	535-249
Conway	Digby-Annapolis-Kings. NS	Digby 562
Conway Station	Prince. P E I	529-1
Cooking Lake P. O.	Wetaskiwin. A	South Edmonton 529, 535
†Cooking Lake Station	Wetaskiwin. A	529-245 (North Cooking Lake P O)
Cook's Cove	Antigonish-Guysboro'. N S	Guysborough 368, 366
Cook's Creek	Springfield. M	Oakbank 535
**Cookshire* 874	Compton. Q	535-7-9
Cookson	Prince Albert. S	Canwood 529
**Cookstown*	Dufferin-Simcoe. O	529-192
**Cooksville*	Peel. O	535-35
Cookville	Westmorland. N B	Midgic 529
Coolidge	Athabaska. A	Meanook 529
Coolwater	Nanaimo. B C	*via* Victoria

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Coombes Road	Restigouche-Madawaska N B	St. Leonard 529, 535
Coombs	Comox-Alberni BC	535·88
Cooper	Hastings-Peterborough O	Bannockburn 529
Cooper's Falls	Muskoka-Ontario O	Washago 529
Copeau	Melfort S	Porcupine Plain 529
Copeland	Yorkton Sask	Raymore 529
**Copetown*	Wentworth O	529·203
Copleston	Lambton-Kent O	Petrolia 529, 623
Coppell	Cochrane O	502·1
Coppen	Wood Mountain S	529·270
**Copper Cliff* 3,695	Nipissing O	535·67
†Copper Creek	Kamloops BC	529·347
†Copper Head	Parry Sound O	432
Coppermine	Mackenzie District N W T	175 or *via* Aklavik
Copper Mountain	Yale B C	535·91
Copper River	Skeena B C	Dobies 529
†Coquihalla	Kamloops BC	535·91
†Coquitlam	Vancouver NR. BC	535·70-71 (Port Coquitlam PO)
Coral Rapids	Cochrane O	699·6
Corbeil	Nipissing O	535·65
Corberrie 238	Shelburne-Yarmouth-Clare. NS	Weymouth 562
Corbett Creek	Jasper-Edson A	Blue Ridge 529
Corbetton	Dufferin-Simcoe. O	535·40
Corbetts	Athabaska A	Therien 529
Corbin	Kootenay E BC	McGillivray 535
Corbyville	Hastings S R O	529·169
Corcoran	Joliette-L'Assomption-Montcalm Q	Joliette 529, 535
Cordova	Neepawa M	529·244
Cordova Bay	Nanaimo B C	*via* Victoria
Cordova Mines	Hastings-Peterboro' E R O	Havelock 535 or Marmora 529
Coriander	Maple Creek. Sask	Valmarie 535
Corinne	Weyburn Sask	535·151
Corinth	Elgin O	529·209, 712
Cork	Athabaska A	Ashmont 529
Cork Station	York-Sunbury. NB	535·307
Corkery	Carleton O	Almonte 535
Cormac	Renfrew S R O	Killaloe 529 or Eganville 535, 529
Cormier's Cove	Westmorland. N B	College Bridge 523
Cormier Village	Westmorland. N B	Shediac 529
Cormierville	Kent N B	St. Anthony 529
Cormorant	Churchill M	529·24, 181
Corner of the Bch.	Gaspé Q	529·116
Corn Hill	Royal N B	Anagance 529
**Corning*	Assiniboia Sask	529·281
**Cornwall.* 13,810	Stormont O	529·83, 535·62, 633·2 329·2-3, (Bridge to New York State)
Cornwall	Queen's P E I	*via* Charlottetown
Cornwall Island	Stormont O	Uscan 633
Cornwall Marine	Stormont O	*via* Cornwall
Coronach 138	Wood Mountain. S	535·143
Coronado	Jasper-Edson A	529·318
†Coronation	Victoria-Carleton NB	Kilburn 535
Coronation. 581	Acadia A	535·233-234
†Corris	Richmond-Wolfe Q	Richmond 529
Corriveau	Beauce Q	St. Ephrem 675
†Corson's	Victoria O	529·170
Cortereal	Gaspé Q	*via* Gaspé, Q
**Corunna*	Lambton W R O	656·3
†Corwhin	Wellington S R O	535·37
Cosine	Kindersley S	529·291
Cosmo	Jasper-Edson A	Sangudo 529
Cossack	Vegreville A	Smoky Lake 529
Costello	Timiskaming O	Charlton 699
Cote	Yorkton S	529·259
†Coteau	Vaudreuil-Soulanges Q	529·83-211 (Coteau Station P O)
Côteau du Lac 445	Vaudreuil-Soulanges Q	Wilsonvale 529
Côteau Landing 390	Vaudreuil-Soulanges Q	Coteau 529
Coteau Road	Gloucester N B	Shippigan 529
**Côteau Station* 792	Vaudreuil-Soulanges Q	529·83·211
Côte des Neiges Ouest	Jacques Cartier. Q	*via* Montreal, Q
Côte D'Or	Kent N B	Notre Dame 529
Côte Sainte Anne	Kent N B	Buctouche 529
Côte St. Leonard	Mercier Q	Pointe aux Trembles 529
Côte St. Louis	Laurier Q	*via* Montreal, Q
Côte St. Michel	Mercier Q	*via* Montreal Q.
†Côte St. Pierre	Labelle Q	Papineauville 535
†Côte St. Thérèse	St. Johns-Iberville-Napierville Q	529·80
Côte Visitation	Maisonneuve-Rosemont Q	*via* Montreal, Q
Cotham	Melville S	Dubuc 535
**Cottam*	Essex S R O	Essex 623
Cottonwood	Cariboo B C	Quesnel 650
Coughlan	Northumberl'd NB	Blackville 529
†Coughlin	Port Arthur O	535·66, 529·131
†Couillard	Montmagny-L'Islet Q	Montmagny 529
Coulombe	Dorchester Q	St. Isidore 529
Coulson	Simcoe N R O	Carley 535
Coulter	Souris M	535·126
Countess	Medicine Hat. Alta	535·246
†Country Harbour 645	Antigonish-Guysboro' N S	368
Country Harbour Lake	Antigonish-Guysboro' N S	Antigonish 529
Country Harbour Mines	Antigonish-Guysboro' N S	Country Harbour 368
†County Line	Queen's N S	529·25
†County Line	York-Sunbury. NB	535·301
County Line	N. Westminster BC	514
Courcelles	Mégantic-Frontenac Q	675·2
Court	Kindersley Sask	535·233
**Courtenay* .1717	Comox-Alberni BC	535·90
Courtice	Durham O	Bowmanville 529,
**Courtland*	Norfolk O	529·209, 712 [535
**Courtright* 325	Lambton W R O	656·3, 623·37
Courval	Moose Jaw S	535·172
†Courville 2,014	Quebec-Montmorency Q	(St. Louis de Courville P O)
Cousins	Acadia Alta	Cairns 535
†Coutlee	Kamloops B C	535·92
Coutts	Lethbridge Alta	535·238
†Couttsville	Timiskaming O	Thornloe 699
†Couture	Beauce Q	St. Georges 675
Couturier	Temiscouata Q	700
Couturval	Matapedia-Matane Q	Amqui 529
Covedell	Northumberl'd NB	Loggieville 529
†Coverdale	St John-Albert N B	529·66 (Synton P O)
†Covered Bridge	York-Sunbury. NB	529·79 (Nashwaak Bridge P O)
Cove Road	Colchester-Hants NS	Londonderry 529
†Covington	Maple Creek S	Webb 535
Cowan	Churchill M	529·232
†Cowan Creek	Gloucester N B	Ferguson 529
†Cowans Point	Vancouver N BC	455
**Cowansville* 3,452	Brome-Missisquoi Q	535·3
Cow Bay	Halifax N S	Cole 529
†Cowichan	Nanaimo B C	535·88 (Cowichan Sta. P O)
Cowichan Bay	Nanaimo B C	529·346 or Cowichan 535
Cowichan Station	Nanaimo BC	535·88
Cowley 125	Macleod Alta	535·230
†Cowper	Assiniboia Sask	529·263
Coxby	Melfort S	Brancepeth 529
Coxheath	Cape Breton N.-Victoria NS	*via* Sydney, N S
Coxvale	Frontenac-Addington O	Clarendon 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP. 107-113
†Coyle	Kamloops...BC	535-92(Lower Nicola PO)
Crabtree Mills	Joliette-L'Assomption-Montcalm Q	529-85(R R name Crabtree)
Cracknell	Marquette...M	535-105
Cracroft	Comox-Alberni BC	Port Harvey 455
†Crafts	Elgin....O	617
†Craig	Comox-Alberni BC	535-88
Craigellachie	Kamloops...BC	535-70
Craigend	Athabaska...A	Lac la Biche 501
Craigflower	Nanaimo...BC	(sub P.O. of Victoria)
†Craig Harbour	Franklin District N.W.T.	Reached occasionally by boat from Montreal.
Craighurst	Simcoe N R...O	535-48
Craigie Lea	Muskoka-Ontario O	420 or Lake Joseph 529, 535
Craiglands	Kindersley...Sask	Flaxcombe 529
Craigleith	Grey N R...O	529-194
†Craig Lodge	Cariboo...BC	650
†Craigmillar	Battle River..Alta	Czar 535
Craigmont	Renfrew S R...O	Barrys Bay 529
Craigmore	Inverness-Richmond...NS	529-33
Craigmyle 186	Acadia...A	529-252
Craig's Road Sta.	Lotbiniere...Q	529-84
Craigvale	Dufferin-Simcoe. O	529-193
Craik 422	Lake Centre...S	529-255
Cramersburg	Swift Current...S	Lancer 535
Crammond	Red Deer ...A	Olds 535
Cranberry	Mégantic-Frontenac...Q	Black Lake 675
Cranberry Lake	Vancouver N..BC	*via* Powell River
Cranberry P't'ge	Churchill...M	529-247, 181
Cranbourne	Dorchester...Q	St. Joseph 675
†Cranbrook	Huron NR...O	Ethel 529
Cranbrook 2,520	Kootenay E...BC	535-69-83
Crandall	Marquette...M	535-111
†Crane Lake	Maple Creek..Sask	535-225
Crane River	Dauphin...M	Rorketon 529
Crane Valley	Wood Mountain. S	535-165
Cranford	Lethbridge...A	Jamieson 535
Cranton Section	Inverness-Richmond..N S	Inverness 529
Crapaud	Queen's...PEI	Bradalbane 529
Craven 138	Lake Centre ...S	535-159
Crawford Bay	Kootenay W...BC	Kootenay Bay 445-3
Crawford Park	Marquette...M	Erickson 529
Crawfords Grove	Peterboro' WR..O	Peterboro' 535 529
†Crean Hill	Nipissing...O	Victoria Mines 535
Credit Forks	Peel...O	535-39 (R R name Forks of Credit)
Crediton	Huron-Perth...O	Centralia 529
Creekland	Wetaskiwin...A	Warburg 535
Creekside	Cariboo...BC	650
Creelman 144	Weyburn...S	535-150
Creemore 624	Simcoe N R ...O	529-191
Creighton Mine	Nipissing...O	535-68 (RR name Creighton)
†Creignish	Inverness-Richmond...NS	529-33
Creignish Rear	Inverness-Richmond..N S	Creignish 529
Cremazie	Kamouraska...Q	Lafontaine 529
Cremona	Calgary W... Alta	535-252
Crerar	Nipissing...O	529-137
Crescent	New Westminster BC	585-13
Crescent Beach	Queens-Lunenburg..N S	Bridgewater 529
Cresent Grove	Cape Breton N.-Victoria...N S	Via Baddeck, N S
†Crescent Hill	Melfort...S	Kinistino 529
Crescent Lake	Melville...S	Saltcoats 535
Crescent Valley	Kootenay W...BC	535-77
†Cressday	Medicine Hat. Alta	535-170
Cresswell	Victoria ...O	Manilla 529
†Cressy	Prince Edward-Lennox...O	Picton 529
Crest	Melfort...S	White Fox 535
†Crest	Pontiac...Q	535-26

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Creston 1126	Kootenay E... BC	535-69
Crestwynd	Moose Jaw...Sask	535-163
Crichton	Maple Creek...S	535-170
Crilly	Kenora-Rainy River...O	529-132
Crinan	Elgin...O	West Lorne 623, 656
Criss Creek	Kamloops...BC	Savona 529, 535
Crockett	Restigouche-Madawaska. N B	Clair 700
Crocus	Marquette... M	529-230
Crofton	Nanaimo...B C	535-88, or Westholme 535
Croll	Souris...M	535-107
Cromarty	Huron-Perth...O	Dublin 529
†Crombies	Dufferin-Simcoe. O	535-40
†Crombie Settlement	Victoria-Carleton... NB	Blue Bell 529
Cromer	Brandon...M	529-258
†Cromwell	Springfield ...M	Beausejour 535
Crooked Creek	Peace River...A	Grande Prairie 645
Crooked River	Melfort...S	529-232-286-288
Crooks	Fort William...O	West Fort William 529, 535
Crookston	Hastings-Peterborough. O	529-174
Crosby	Leeds...O	529-150
†Cross	Maple Creek..Sask	535-225
Cross Creek	York-Sunbury. NB	529-69-79
Crossfield 409	Bow River...A	535-227-252
Crosshill	Waterloo N R...O	Linwood 535
Cross Lake	Churchill...M	179, 185 or Norway House 442 (in winter Wabowden 529)
Crossland	Simcoe N R ...O	Phelpston 529
Cross Point	Bonaventure ...Q	529-116 Ferry with Campbellton, N B
Cross Roads	Antigonish-Guysborough N S	Country Harbour 368
Country Harbour		
Cross Roads, Ohio	Antigonish-Guysborough N S	James River 529
Croton	Lambton-Kent. O	Thamesville 529, 535, 712
Crouse Town	Queens-Lunenburg..N S	Italy Cross 529
Crowell	Shelburne-Yarmouth-Clare. NS	*via* Barrington Passage
Crowes Landing.	Hastings-Peterboro' ...O	Norwood 535
Crowfoot	Medicine Hat....A	535-225
†Crow Lake	Frontenac-Addington...O	535-50
Crow Lake	Kenora-Rainy River...O	Emo 529 or Kenora 535
Crowland	Welland...O	*via* Welland
†Crown Hill	Simcoe N R...O	Barrie 529
Crown Point	1079 Barton St. E	Hamilton City
Crow's Nest	Antigonish-Guysborough NS	Antigonish 529
Crow's Nest	Kootenay E .. BC	535-69-230
Croydon	Frontenac-Addington...O	Roblindale 535
Croydon Station.	Cariboo...B C	529-350
Crozier	Kenora-Rainy River...O	529-132
Cruikshank	SwiftCurrent. Sask	Main Centre 529
†Crumlin	Middlesex E R ..O	535-35
Crutwell	Prince Albert...S	529-256
Crysler	Stormont...O	633-2
Crystal Beach 614	Welland ...O	Ridgeway 529
†Crystal Beach	Timiskaming... O	699-7
Crystal City	Lisgar ...M	535-117
Crystal Falls	Nipissing...O	529-137
Crystal Hill	Wood Mountain. S	Wheatstone 535 or Spring Valley 529
Crystal Springs	Humboldt...Sask	535-176
Cudworth 535	Rosthern...S	529-249
Cuffley	The Battlefords..S	Livelong 529
†Culdaff	Dorchester...Q	St. Joseph 675

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Cullen	Assiniboia....Sask	529·263
Cullen's Brook	Bonaventure....Q	Bonaventure 529
†Cullerton	York Sunbury..NB	535·314
Culligan	Restigouche-Madawaska..NB	529·50
Culloden 763	Digby-Annapolis-King's .....NS	Digby 562
†Cullyton	Lake Centre.....S	Stalwart 535
Culp	Peace River.....A	645·1
Culross	Macdonald.....M	535·119
Cultus Lake	Fraser Valley. BC	Sardis 514
*Cumberland	Russell.....O	*via* Ottawa
*Cumberland 864	Comox-Alberni BC	715
Cumberland Bay	Royal.....N B	535·315
Cumberl'd House	Mackenzie.....S	182 or The Pas 529
Cumberland Mills	Beauce.....Q	675·1 (R R name Cumberland)
†Cummings	Battle River..Alta	Vermilion 529
Cummings Cove	Charlotte ....N B	403 or St. Andrews
Cundles	Simcoe N R.....O	Barrie 529 [535
Cupar 384	Melville.....S	535·155
Curran	Prescott .....O	Plantagenet 535
†Currie	Victoria-Carleton.....NB	535·310 (Tobique River P O)
Currie Road	Victoria-Carleton.... N B	Blue Bell 529
Curries	Oxford .....O	Woodstock 529,535
Currys Corner	Colchester-Hants.....N S	Windsor 562
Curryville	St. John-Albert NB	529·66
†Curtis	Portage la Prairie M	529·226
Curve Lake	Peterboro' W R..O	Lakefield 529
Curventon	Northumberl'd N B	Newcastle 529
†Cushing	Argenteuil .....Q	529·91
†Cut Bank Lake	Peace River.....A	Wembley 645
Cut Knife 25	The Battlefords..S	535·164, 529·279
Cutler	Algoma E R.....O	535·67
†Cuvier	Mackenzie.....S	Archerwill 535
†Cygnet	Red Deer ...Alta	536·245
Cymric	Lake Centre.....S	535·155
Cypress Hills Park	Maple Creek.....S	Maple Creek 535
*Cypress River	Macdonald.....M	535·119
Cyr	Bonaventure....Q	Caplan 529
Cyrville	Russell.....O	*via* Ottawa
*Czar 139	Battle River..Alta	535·158
Daaquam	Montmagny-L'Islet..... Q	675·1
Daaquam Nord	Montmagny-L'Islet. .....Q	Daaquam 675
Dacotah	Macdonald.....M	529·226
Dacre	Renfrew S R....O	Caldwell 529
*Dafoe 107	Humboldt....Sask	535·156
Dahinda	Wood Mountain..S	535.165
*Dahlton	Humboldt ...Sask	Archerwill 535
Daigle	Restigouche-Madawaska..N B	*via* Edmundston
D'Aiguillon	Gaspé.....Q	Gaspé 529
Dakin	Athabaska .....A	Boyle 645
Dale	Digby-Annapolis-Kings.....NS	Springfield 529
†Dalehurst	Jasper-Edson....A	529·320
D'Alembert	Pontiac.....Q	Noranda 529, 699
Dalemead	Bow River..... A	535·248
†Dalem Lake	Cape Breton N.-Victoria.....NS	Little Bras d'Or 529
Dalesboro'	Assiniboia....Sask	Alameda 535
Dalesville	Argenteuil.....Q	Lachute 535
Daleview	Weyburn....Sask	Radville 529
*Dalhousie 4,508	Restigouche-Madawaska..NB	529·75
†Dalhousie	Digby-Annapolis-Kings .....NS	529·29
Dalhousie East	Digby-Annapolis-Kings.....N S	Springfield 529
Dalhousie Junct	Restigouche-Madawaska..NB	529·50-75
Dalhousie Lake	Lanark.....O	Snow Road 535
Dalhousie Lake	Digby Annapolis Kings.....N S	Bridgetown 562, 529
†Dalhousie Mills	Vaudreuil-Soulanges ....Q	535·33 (Dalhousie Station P.O.)
Dalhousie Mills	Glengarry ..... O	Dalhousie Mills, Q.
Dalhousie Road	Digby-Annapolis-Kings.....N S	Springfield 529 [535
Dalhousie Sta	Vaudreuil-Soulanges.....Q	535·33 (R R name Dalhousie Mills Q
Dalhousie West	Digby-Annapolis-Kings.....N S	Bridgetown 562, 529
Dalibaire	Gaspe.....Q	Matane 528
Dalkeith	Glengarry .....O	529·212
Dallas	Selkirk .....M	Hodgson 529
Dalmas	Lake St. John-Roberval.....Q	Dolbeau 529
Dalmeny 198	Rosthern.....S	529·260-261
Dalmuir	Vegreville .....A	Radway 529
Dalquier	Chapleau.....Q	Amos 529
Dalroy	Bow River.....A	535·235
Dalton	Algoma W.....O	535·66
Dalton Mills	Algoma W R ....O	Dalton 535
†Dalzell	Assiniboia..... S	529·258
Damascus	Wellington N R..O	Arthur 535
Damour	Prince Albert....S	Leask 529
Dana	Rosthern.....S	529·260
Danbury	Mackenzie ...Sask	Hyas 529
Danby	Drummond-Arthabaska ...Q	529·82
Dance	Kenora-Rainy River...O	Devlin 529
Dand	Souris.....M	535·107
†Dandonneau	Weyburn.....S	529·234
Dane	Timiskaming....O	699
Danesville	Queens-Lunenburg..N S	Medway 529
Danford Lake	Pontiac.....Q	Kazabazua 535
†Danforth	Danforth.....O	529·83
†Daniel	St. John-Albert NB	529 66
Dansereau	Richmond-Wolfe Q	Weedon 675
Danskin	Skeena .....B C	Burns Lake 529
†Danube	Athabaska.....A	Abee 645
Danvers	Digby-Annapolis-Kings.....NS	Weymouth 562
*Danville...1,320	Richmond-Wolfe Q	529·84
Daphne	Humboldt.....S	535 157
Dapp	Athabaska.....A	645·1
D'Arcy	Cariboo.....B C	650
D'Arcy Station	Kindersley....Sask	529·252
Darfield	Kamloops.....B C	Chinook Cove 529
Darling	Athabaska.....A	Newbrook 645
Darlingford	Lisgar.....M	535·117
Darling Lake	Shelburne-Yarmouth-Clare NS	Hebron 562
Darling Road	Haldimand.....O	Canfield 529
†Darlington	Durham .....O	535·50
Darlington	Restigouche-Madawaska..NB	Dalhousie 529
*Darmody 47	Moose Jaw .....S	529·271
†Darrell	Kent.....O	656·3
Dartford	Northumberland O	Hastings 529
*Dartmouth 10,847	Halifax.....N S	529·16, Ferry with Halifax, NS
Darwell	Jasper-Edson....A	Wabamun 529
Dashwood	Huron-Perth....O	Exeter 529
D'Aulnay	Gloucester....N B	Bathurst 529
*Dauphin...4,652	Dauphin..... M	529·226-232-259
Davangus	Pontiac ..... Q	529 121
*Daveluyville..419	Drummond-Arthabaska ...Q	529·86
†Davenport	Davenport .....O	*via* Toronto
Davidson	Pontiac .....Q	535·28
*Davidson ...412	Lake Centre.....S	529·255
†Davidson Corn'rs	Hull.....Q	Gatineau 535
*Davin	Weyburn.....S	529·258
Davis	Prince Albert..Sask	529·232
Davis Point	Selkirk... .....M	St. Martin 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Davisville	Eglinton...O	(pt. of Toronto)
Davyroyd	Wood Mountain..S	Readlyn 535
Dawes Road	York E. R...O	Danforth 529
**Dawson* ...819	Yukon	462·1, 224
Dawson Bay	Churchill...M	Mafeking 529
**Dawson Creek* 509	Cariboo...B C	615·1, 177
Dawsonville	Restigouche-Madawaska..NB	Matapedia 529
**Daylesford*	Humboldt...S	529·272
**Daysland* ...438	Camrose...A	535·232
Dayspring...729	Queens-Lunenburg..N S	Bridgewater 529
Daysville	The Battlefords..S	Mervin 529
Dayton	Algoma E R...O	535·67
†Dayton	Shelburne-Yarmouth-Clare.NS	*via* Yarmouth, NS
†Deacon	Renfrew N. R...O	Golden Lake 529
†Deacon	St. Boniface...M	584
Deadwood	Peace River...A	Grimshaw 645
†Dean	Halifax...N S	Upper Musquodoboit 529
Dean Lake	Algoma E R...O	535·67
Dearlock	Kenora-Rainy River..O	Barwick 529
†Dease Lake	Skeena...BC	[Alaska *via* Wrangell,
De Bay Cove	Halifax...N S	Musquodoboit Harbour 529
Debden...181	Prince Albert...S	529·265, 535·179
De Beaujeu	Vaudreuil-Soulanges...Q	535·33-62, 529·211
Debec	Victoria-Carleton...N B	535·303-309 (R R name Debec Jct.)
Debert Military Camp	Colchester-Hants...N S	Debert 529
Debert Station	Colchester-Hants...N S	529·12 (Rly. name Debert)
†De Blois	Prince...P E I	529·1
Debolt	Peace River...A	Grande Prairie 645
†Decewsville	Haldimand...O	*via* Cayuga
Decimal	Springfield...M	529·160
Decker	Marquette...M	529·244
Decker Lake	Skeena...BC	529·350
†Deemerton	Grey-Bruce...O	Mildmay 529
Deep Brook	Digby-Annapolis-Kings...N S	562·1
Deep Cove	Vancouver N..BC	*via* N. Vancouver
Deep Cove	Inverness-Richmond...NS	Louisburg 698
†Deep Cove Island	Shelburne-Yarmouth-Clare.NS	*via* Yarmouth
Deep Creek	Athabaska...A	Athabaska 529
Deepdale	Dauphin...M	529·259
†Deer	Neepawa...M	529 245 (C P & P O n. Macgregor)
Deer Creek	The Battlefords..S	529·283
Deer Hill	Peace River...A	Hines Creek 645
†Deerholme	Nanaimo...BC	529·346
Deer Horn	Selkirk...M	529·231
†Deerhurst	Muskoka-Ontario	O 315
†Deer Lake	Parry Sound...O	(Ardbeg PO)
**Deer Park*	Rosedale...O	(part Toronto City)
Deer Park	Kootenay W...BC	445·1
Deer Ridge	Prince Albert...S	Holbein 529
Deerwood	Macdonald...M	529·222
†Dee Side	Bonaventure...Q	Matapedia 529
De Forceville	Gaspe...Q	Perce 529
Defoy	Drummond-Arthabaska...Q	529·88
†Défricheur	Chicoutimi...Q	Isle Maligne 505
De Grassi Point	Dufferin-Simcoe..O	Lefroy 529
Delacour	Bow River...A	529·316
Delagrave	Montmagny-L'Islet...Q	St. Pierre 529
†Delaire	Gaspé...Q	Gaspe 529
Delamere	Nipissing...O	535·49
Delap's Cove	Digby-Annapolis-Kings...N S	Annapolis Royal 562
**Delaware*	Middlesex, W R..O	Komoka 535, 529 or *via* London
Del Bonita	Lethbridge...Alta	Whisky Gap 535
Delburne 308	Red Deer...Alta	529·316
Deleage	Wright...Q	Maniwaki 535
Deleau	Brandon...M	535·150
De Léry	Beauharnois-Laprairie...Q	Bellevue 633
DeLesseps	Terrebonne...Q	St. Jovite 535
**Delhi* 1999	Norfolk...O	529·269, 712
**Delia*...315	Acadia...A	529·252
**Delisle* 328	Rosetown-Biggar	S 529·252-267
Delisle	Lake St. John-Roberval...Q	St. Joseph d'Alma 505
Delmas 187	The Battlefords..S	529·260
**Deloraine*...773	Souris...M	535·117-126, 529·225
Deloro 331	Hastings-Peterborough..O	Marmora 529
Delph	Vegreville...A	Warspite 529
**Delson Sta'n*.571	Beauharnois-Laprairie...Q	535·3,630, 529·81
Delson Village	Beauharnois-Laprairie...Q	*via* Delson Station
**Delta*	Leeds...O	529·150
Delta Station	Portage la Prairie	M Oakland 529
Del Val	Gaspé...Q	Cap Chat 348·1
Demaine	Rosetown-Biggar...Sask	529·274
Demers Centre	Pontiac...Q	Pembroke 529, 535
†Demeules	Matapedia-Matane...Q	Causapscal 529
Demmitt	Peace River...A	645·1
Demorestville	Prince Edward-Lennox...O	Picton 529
Denbigh	Frontenac-Addington...O	Kaladar 535 or Eganville, 529, 535
Dencross	Springfield...M	Beausejour 535
Dendron	Wood Mountain..S	535·172
Denfield	Middlesex E R...O	529·184
†Denhart	Medicine Hat..Alta	535·246
Denholm 93	N. Battleford..Sask	529·256-260
Denholm	Hull...Q	Buckingham 535
Deniau	Kamouraska...Q	Lafontaine 529
Denman Island	Comox-Alberni..BC	450·7 or Union Bay
Denmark	Colchester-Hants...N S	529·15 [535
Dennis Lake	Selkirk...M	Inwood 529
†Dennison	Fraser Valley..BC	514
Densmore's Mills	Colchester-Hants...NS	Kennetcook 562
†D'Entremont	Shelburne-Yarmouth-Clare.NS	529·27
Denver	Antigonish-Guysborough NS	Antigonish 529
†Denver Canyon	Kootenay...B C	535·82
**Denzil* 205	Kindersley...S	535·153
†Departure Bay	Nanaimo...BC	Northfield 535
Departure Lake	Cochrane...O	529·154
**Depot Harbour*	Parry Sound...O	529·215, 429
Dequen	Lake St. John-Roberval...Q	Bilodeau 529
Dequen Nord	Lake St. John-Roberval...Q	Bilodeau 529
Derby	Northumberl'd NB	Millerton 529
Derby Junction	Northumberl'd NB	529·50-79
Dernic	Mackenzie...S	529·259
Deroche	Fraser Valley..BC	535·70
Derryville	Muskoka-Ontario	O Cannington 529
Derwent 171	Battle River...A	535·164
†De St. Just	Kamouraska...Q	Riviere Ouelle 529
†De Sales	Laval-Two Mountains	Q 535·21
De Salles	Charlevoix-Saguenay...Q	La Malbaie 529
Desaulniers	Nipissing...O	529·137
Desbarats	Algoma W R...O	535·67
Desbiens	Lake St. John-Roberval...Q	529·105
**Desboro'*	Grey-Bruce...O	Chatsworth 535 or Chesley 529
Deschaillons	Lotbinière...Q	Fortierville 529
**Deschambault*	Portneuf...Q	529·120, 535·21
Desch'mb'ult Sta	Portneuf...Q	535·21
†Deschamps	Labelle...Q	Papineauville 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Deschene....285	Wright.....Q	535·28
Deschenes Mills	Wright.....Q	Aylmer 535
D'Escousse...542	Inverness-Richmond ..Ns	*via* Arichat or Louisdale 529
**Deseronto*..1,252	Hastings South..O	529·139
Desford.....	Souris.....M	Adelpha 529
†Desgagnés.....	Charlevoix-Saguenay .....Q	Baie St. Paul 529
Deshaies.....	Pontiac..... ..Q	Val d'Or 529
Deshaerbiers.....	Kent .....NB	Richibucto 529
Désjarlais.....	Vegreville.....A	Willingdon 535
Deslandes.....	Gaspe..... Q	*via* Ste. Anne des Monts
Desmarais.....	Athabaska.....A	Slave Lake 645
Desmeloizes.....	Chapleau .....Q	Lareine 529
De Sonis.....	Dorchester.....Q	Ste. Germaine 675
†Des Ormeaux...	Nicolet-Yamaska.....Q	529·88 (Ferry to Trois Rivieres)
Despres Village..	Kent .....NB	Buctouche 529
†Des Rivieres....	Brome-Missisquoi ....Q	543·1 (Malmaison P O)
†Dessaint.....	Kamouraska ....Q	529·115 (St. Germain de Kamouraska PO)
Dessane.....	Chapleau.....Q	529·120
†Dessert	Halifax.....N S	529·16 (Grand Desert P O)
Destor	Chapleau.....Q	529·121
Detlor.....	Hastings-Peterborough..O	529·147
Detour-du-Lac ..	Temiscouata.....Q	Notre Dame du Lac
†Deux Montagnes	Laval Two Mountains Q	529·99 [700
Deux Rivières...	Renfrew N.....O	535·65
Devereaux.....	Gloucester....N B	Petit Rocher 529
Deveron.	Qu'Appelle...Sask	535·154
Devil Lake.....	Yorkton.....S	Burgis 529
Deville	Vegreville.....A	529·245
DeViller.....	Shelburne-Yarmouth-Clare N S	Yarmouth 529,562
Devil's Island ...	Halifax..... ..N S	Eastern Passage 529 or *via* Halifax
Devlin.....	Kenora Rainy R..O	529·132
†Devon 2,337	York-Sunbury..NB	(See South Devon)
Devon.....	Halifax.....N S	Enfield 529
Devonshire	Cochrane.....O	699
Dewar Lake.....	Kindersley...Sask	529 26
**Dewberry*.....	Battle River..Alta	535·164
Dewdney.....	Fraser Valley..BC	535·70
De Wet.....	Lisgar.....M	Sewell 535
Dewey.....	Cariboo.....B C	529·350
De Winton	Calgary E R....A	535·228
Dewittville.....	Chateauguay-Huntingdon...Q	529.81
†Diamond	Lévis..... Q	529·86-118
**Diamond City*	Lethbridge...Alta	535·237
†Diana.....	Springfield.....M	183 or Great Falls 535
Dickens	1799 Logan Centre	Winnipeg City
†Dickie.....	Restigouche-Madawaska..NB	529·50 (Seaside PO)
Dickinson's Ldg..	Stormont .....O	Wales 529
Dickson.....	Red Deer ....Alta	Innisfail 535
**Didsbury*....892	Red Deer .....A	535·227
Didyme.....	Lake St. John-Roberval.....Q	Normandin 529
**Digby*.....1,657	Digby-Annapolis-Kings .....NS	562·1, 392
Dijon	Bellechasse.....Q	Ste. Germaine 675
Diligent River ..	Cumberland...N S	Parrsboro' 549
**Dilke* 107	Lake Centre.... S	535·159
Dillabough	Mackenzie.....S	529·288
†Dillon	Parry Sound.... O	Nobel 535
Dill Siding	Nipissing .....O	535·49 (R. R. n. Dill)
†Diltz.....	Haldimand .....O	03·1 (freight only)
Dimock Creek....	Bonaventure.....Q	Maria 529
Dimsdale.....	Peace River.....A	645·1
Dinant.....	Camrose .....A	529·316
Dingwall.....	Cape Breton N.-Victoria.....N S	365 or *via* North Sydney
†Dingwell.....	King's.....PEI	529·4
Dinorwic.....	Kenora-Rainy R.O	535·51
**Dinsmore*....209	Rosetown-BiggarS	529·267
†Dionne.....	Montmagny-L'Islet.....Q	Lafontaine 529
†Dipper Harbour	St. John-Albert.NB	Lepreaux 535
Dirleton.....	Athabaska.....A	Bonnyville 529
†Discovery.....	Skeena .....B C	*via* Atlin or Carcross 717
Disley 63	Lake Centre ....S	529·255
Disraeli....1,336	Megantic-Frontenac ....Q	675
Ditton Park	Melfort.....S	Armley 529, 535
†Diver.....	Timiskaming....O	699
Divide	Maple Creek..Sask	535·171
Dixie.....	Peel..... O	535·35
Dixon's Corners..	Grenville-Dundas ..... O	Iroquois 529
Dixonville.....	Peace River.....A	Grimshaw 645
**Dixville* 384	Stanstead ..... Q	529·82
Dnieper.....	Mackenzie.....S	Verigin 529
Doaktown.....	Northumberl'd.NB	529·79
Dobbinton.....	Grey-Bruce.....O	529·189
Dobie.....	Timiskaming....O	699·7 [River PO)
†Dobies.....	Skeena.....BC	529,350 (Copper
Dobrowody.....	Mackenzie ...Sask	Rama 529
Dock.....	Charlevoix-Saguenay.....Q	*via* Thunder River
Doctor's Brook...	Antigonish-Guysborough NS	Antigonish 529
Doctor's Cove....	Shelburne-Yarmouth-Clare NS	Barrington Passage 529
Dodds	Camrose .....A	529·315
†Dodds Lake.....	Hull..... .... Q	Buckingham 535
**Dodsland*....236	Kindersley... Sask	529·269, 535·153
Doe Lake.....	Parry Sound... O	Burk's Falls 529
Doe River.....	Cariboo .....BC	Dawson Creek 645
Dog Creek	Cariboo..... B C	William's Lake 650 529
†Dog Lake	Fort William... O	Kaministikwia 535
†Dog Lake.....	Nipissing .....O	529·137
Dog Pound.....	Calgary W....Alta	535·252
Doheny	St. Maurice-Lafleche .....Q	529·120
Dolbeau.... 2838	Lake St. John-Roberval.....Q	529·106, 124
Dollard 144	Maple Creek..Sask	535·170
Dollarton.....	Vancouver N.. BC	*via* N. Vancouver
Domain	Provencher.... M	535·117
†Dome	Cochrane.....O	699·3
Dome Creek.....	Cariboo.... ..B C	529·350
Dominion.....	Mount Royal .. Q	529·83
**Dominion*..3,279	CapeBretonSth.NS	698
'Dominion City..	Provencher .....M	535·115
†Dominionville	Glengarry.....O	Maxville 529
Domremy....199	Rosthern.....S	529·249
Domville.....	Grenville-Dundas..... O	535·34
†Don.....	York E R..... O	529·130
Donahue.....	Renfrew S R....O	Eganville 535, 529
Donald.....	Victoria.....O	529·171
Donalda.....206	Camrose .....A	529·315
Donaldson.....	Frontenac-Addington... O	Wilbur 535
Donald Station..	Kootenay East.BC	535·70
Donatville	Athabaska..... A	Athabaska 529
Donavon.....	Rosetown-BiggarS	529·267
Doncrest.....	Mackenzie..... .S	Dillabough 529
Doneaal.....	Kindersley.... S	529·291
Donkin.....	Cape Breton S..NS	698
†Donlands.....	York E R..... O	535·34
Donlands.....	Melfort .....S	Nipawin 535
Donnacona.3,060	Portneuf.....Q	529·120
†Donnegana.....	Nipissing... ... O	529·131
Donnelly.....	Peace River.....A	645·1
**Donwell*.....	Yorkton .. ..S	529·230
Doon	Waterloo S R....O	529·181
**Doonside*	Qu'Appelle.... S	529·258
**Dorchester*.....	Westmorland..N B	529·12
Dorchester Cros'g	Westmorland..NB	Scoudouc 529
**Dorchester Sta'n*	Middlesex E R...O	529·203
†Dore Bay.....	Renfrew N R ...O	529·216
Dore Lake.....	N. Battleford... S	Meadow Lake 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R STATION, SEE KEY, PP. 107-113
Dorenlee	Camrose A	529·316
Dorintosh	North Battleford S	Meadow Lake 535
Dorion Station	Port Arthur O	535·66, 529·131
Dorion-Vaudreuil 1312	Vaudreuil-Soulanges Q	529·83, 535·31-33
Doris	Jasper-Edson A	Barrhead 645
Dorland	Prince Edward-Lennox O	*via* Napanee, O
Dornoch	Grey-Bruce O	Durham, 529, 535
Dorothy	Acadia A	529·328, 535·249
Dorreen	Skeena BC	529·350
Dorset	Muskoka-Ontario O	315, or Bracebridge
Dorts Cove	Antigonish-Guysboro' N S	*via* Guysboro', N S
Dorval 2,402	Jacques Cartier Q	535·33, 529·83, 117, 118, 122, 240
Dorval Station	Jacques Cartier Q	535·33, 529·83
Dosquet	Lotbinière Q	529·84
Dot	Kamloops BC	535·92
Doucet	Chapleau O	529·120
Doucetteville	Digby-Annapolis-Kings NS	Plympton 562
Douglas	Renfrew N R O	535·60, 529·214
Douglasfield	Northumberl'd. NB	Chatham 529
Douglas Harbour	Royal N B	390 or Ripples 535
Douglas Lake	Kamloops BC	Merritt 535
Douglas Station	Neepawa M	535·112
Douglaston	Assiniboia Sask	Alameda 535
Douglastown	Gaspé Q	529·116
Douglastown	Northumberl'd. NB	Newcastle 529
Douglas West	Gaspé Q	Douglastown 529
Douro	Peterboro' WR O	Indian Riv. 535 or *via* Peterboro', O
Doussal	Peace River A	Kathleen 645
Dover Centre	Kent O	*via* Chatham
Dovercourt	Red Deer Alta	Rocky Mtn. House 529, 535
Dover, West	Halifax N S	French Village 529
Dowling	Acadia A	529·325
Downeyville	Victoria O	Omemee 529
Downing	Vegreville A	Bellis 529
Downsview	York N R O	529 193
Doyles Brook	Northumberl'd N B	Renous 529
Doyleville	Restigouche-Madawaska N B	Nash Creek 529
Dozois	Terrebonne Q	Ste. Agathe 535
†Dragon	Vaudreuil-Soulanges Q	535·31
Drake 185	Humboldt Sask	535·155
†Dranoel	Durham O	535·34-54
Drapeau	Bonaventure Q	Nouvelle 529
Drayton 498	Wellington N R O	529·188
Drayton Valley	Jasper-Edson A	Gainford 529
Dreau	Peace River A	645·1
Dresden 1,654	Lambton-Kent O	656·3
†Drew	Wellington N R O	529·189
†Drifting River	Dauphin M	Gilbert Plains 529
Driftpile	Peace River A	645·1
Driftwood	Cochrane O	529·154
Drinkwater 171	Moose Jaw Sask	535·151
Drinnan	Jasper-Edson A	529·320
Driscol Lake	Maple Creek Sask	Cadillac 535
Drisdelle	Westmorland. N. B.	Shediac 529
Driver	Kindersley Sask	529·269
Drobot	Yorkton S	Buchanan 529 or Theodore 535
†Drocourt	Parry Sound O	529·130
Drolet	Beauce Q	St. Samuel 675
Dromore	Grey-Bruce O	Holstein 529
Dropmore	Dauphin M	529·230
Drouin	Dorchester Q	St. Malachie 529
Droxford	Swift Current. Sask	Ernfold 535
Drucour	Restigouche-Madawaska NB	St. Quentin 529
Druid 61	Kindersley Sask	535·153
Drumbo	Oxford O	529·199, 535·35
Drumhead	Antigonish-Guysboro' N S	368 or Antigonish 529
Drumheller 2748	Bow River Alta	529·315-328, 535·249
†Drummond	Victoria-Carleton NB	529·51
†Drummonds	Peterboro W R O	529·169

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Drummondville 10,502	Drummond-Arthabaska Q	529·86, 535·4
Drummondville	Inverness-Richmond NS	*via* St. Peters 529
Dryden 1,619	Kenora-Rainy R O	535·51
Dry River	Lisgar M	Marieapolis 529
†Duagh	Jasper-Edson, Alta	529·318
Duart	Kent O	Muir Kirk 623
Dubail	Montmagny-L'Islet Q	Lafontaine 529
Dubé	Restigouche-Madawaska N B	Quisibis 529, 535
Dublin	Huron-Perth O	529·186
Dublin Shore	Queens-Lunenburg NS	Bridgewater 529
Dubois	Pontiac Q	Rouyn 529, 699
Du Bonnet	Montmagny-L'Islet Q	Daaquam 675
Dubuc 184	Melville S	535·155
Dubuisson	Pontiac Q	529·119 or Val d'Or 529
Duchesnay	Portneuf Q	529·105
Duchess 149	Medicine Hat Alta	535·246
Duck Bay	Churchill M	Winnipegosis 529
Duck Cove	St. John-Albert. NB	535·312
Duck Lake 543	Prince Albert. Sask	529·255
Duck Range	Kamloops B C	Monte Creek 535
Duck River	Churchill M	Pine River 529
†Ducks Meadow	Kamloops B C	529·351
Duclos	Wright Q	Wakefield 535
Duclos Point	York N R O	Pefferlaw 529
Dudley	Muskoka-Ontario O	Bala 535, or Torrance 529
†Dudley	Rosetown-Biggar S	529·274
†Dudswell Junct	Richmond-Wolfe Q	Bishopton 675
Dufaultville	Matapedia-Matane Q	529·50
Duff 94	Melville S	529·254
Duffield	Jasper Edson A	529·320
†Dufour	Charlevoix-Saguenay Q	Baie St. Paul 529
†Dufournel	Quebec-Montmorency Q	676
Dufourville	Kent N B	Notre Dame 529
Dufresne	St. Boniface M	529·238
Dufrost	Provencher M	535·115
Dugal	Bonaventure Q	Nouvelle 529
Dugald	St. Boniface M	529·160
†Dugas	Montcalm Q	529·97
Dugas	Gloucester N B	Grande Anse 529
Duguayville	Gloucester N B	Burnsville 529
Duguesclin	Gaspe Q	Ste. Therese de
Dugwal	Cochrane O	699·3 [Gaspe 529
Duhamel	Labelle Q	Papineauville 535
Duhamel	Camrose A	529·316
Dulwich	The Battlefords S	529·262
Dumas	Assiniboia Sask	535·154
Dumbarton Sta.	Charlotte N B	535·306
Dummer	Weyburn Sask	529·268
†Dumoine	Pontiac Q	Moorlake, Ont. 535
Dunakin	Inverness-Richmond N S	Orangedale 529
Dunany	Argenteuil Q	Lachute 535
Dunbar	Grenville-Dundas O	Chesterville 535
Dunbarton	Ontario O	Pickering 529
Dunblane 132	Rosetown-Biggar Sask	529·271-274
Duncairn	Maple Creek S	535·182
Duncan	Grey N R O	Thornbury 529
†Duncan	Drummond-Arthabaska Q	529·86
Duncan 2,130	Nanaimo B C	535·88-89
Duncan Cove	Halifax N S	*via* Halifax, N S
Dunchurch	Parry Sound O	Burk's Falls 529
Dundalk 681	Grey-Bruce O	535·40
Dundarave	Vancouver N. BC	*via* N. Vancouver
Dundas 5,245	Wentworth O	529·203, 703
Dundas Centre	Kings P E I	Cardigan 529
†Dundas Harbour	NWT	Reached occasionally by boat from Montreal

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Dundee	Chateauguay-Huntingdon..Q	Fort Covington, N.Y. 529
Dundee	Restigouche-Madawaska .NB	Eel River 529
Dundee	Inverness-Richmond . .NS	West Bay Road 529
Dundonald	Northumberland O	Colborne 529, 535
Dundurn ...338	Rosthern.....S	529·255
Dundurn Camp .	Rosthern..... S	Dundurn 529
Dunedin	Simcoe N R.....O	Creemore 529
†Dunelm	Swift Current. Sask	535·163
Dunfermline	Rosetown-Biggar.....S	535·158
**Dungannon*	Huron N R.....O	Goderich 529, 535
Dunham 370	Br'me-Missisquoi Q	Cowansville 535
†Dunkeld	Gray-Bruce.....O	529·188
Dunkin	Brome-Missisquoi.... Q	Highwater 535
Dunkirk	Moose Jaw....Sask	535·168
Dunleath	Yorkton.....S	Barbour 529
Dunlop	Mackenzie.....S	Layco 535
†Dunmore	Medicine Hat. Alta	535·225-230 (Coleridge P O)
†Dunn	Battle River..Alta	529·245
Dunning	Cochrane.....O	Brower 529
†Dunning	Weyburn....Sask	529·263
Dunn's Valley ...	Algoma E R.....O	Bruce 535
**Dunnville*..3,997	Haldimand .....O	529·199, 703·1
†Dunrankin	Algoma E.....O	529·131
Dunrea	Macdonald.....M	529·223
Dunrobin	Carleton.....O	529·138
Dunsford	Victoria.....O	535·45
†Dunshalt	Bow River.....A	529·315
Dunstable	Jasper-Edson. Alta	Busby 645 or Gunn
Dunster	Cariboo.....B C	529 350 [529
**Duntroon*	Simcoe N R.....O	529·191
Dunvegan	Glengarry .....O	Greenfield 529
Dunvegan	Inverness-Richmond.. N S	Inverness 529
Dunvegan	Peace River.....A	Spirit River 645
Duparquet..1378	Pontiac.....Q	Noranda 529, 699
†Duperow	Rosetown-Biggar S	529·269(Lydden PO)
Dupont	Joliette-l'Assomption-Montcalm Q	Joliette 529, 535
Duprat	Pontiac.....Q	Noranda 529, 699
Dupuis Corner ..	Westmorland..N B	Shediac 529
Dupuy	Chapleau.....Q	529·120
**Durban*	Churchill.....M	529·239
Duret	Bonaventure .. Q	Paspebiac 529
**Durham*...1,682	Grey-Bruce.....O	529·180, 535·47
Durham Bridge.	York-Sunbury. N B	529·79 (R R name Durham)
Durham Centre..	Restigouche-Madawaska..NB	Jacquet River 529
Durieu	Fraser Valley..BC	Dewdney 535
Durlingville.	Athabaska..... A	Bonnyville 529
Dutch Brook 1242	S. Cape Breton. N S	*via* Sydney, N S
**Dutton* 784	Elgin ... .O	623·34, 656·2
**Duval* 118	Lake Centre. ...S	535·155
†Duvar	Prince .....P E I	529·1
Duvernay	Vegreville .....A	Two Hills 535
Dwight	Muskoka-Ontario O	315 or Huntsville 529
Dwyer Hill	Carleton.. ..... O	529·140 (P O 2 mls)
Dyer's Bay	Bruce.....O	Wiarton 529
Dyment... ...	Kenora-Rainy River...O	535·51
Dysart 239	Melville.....S	535·155
†Eady	Simcoe N R.....O	535·48
Eagle Bay.....	Kamloops.....BC	Notch Hill 535
Eagle Butte.....	Medicine Hat. Alta	Medicine Hat 535
†Eagle Depot....	Pontiac ..... .Q	Gracefield 535
Eagle Harbour...	Vancouver N..BC	*via* N. Vancouver
Eagle Head....	Queens-Lunenburg ..NS	Liverpool 529
Eagle Hill.....	Red Deer.....Alta	Olds 535
Eagle Lake	Victoria..... O	Haliburton 529
†Eagle Point.....	Maple Creek..Sask	Arena 535
Eagle River.....	Kenora-Rainy River...O	535·51
Eaglesham.....	Peace River.....A	645·1
Eagle's Nest.....	78 Eagle Ave.....	Brantford City
Ealing.....	751 Hamilton Rd.	Sub P.O. of London
†Eardley	Wright.....Q	535·28
†Earl.....	Wood Mountain. S	Fife Lake 535
**Earl Grey* ...206	Lake Centre.....S	535·155
Earlie.....	Battle River..Alta	Kitscoty 529
Earlscourt	Davenport .....O	sub PO of Toronto
†Earls Road	Vancouver S...BC	514
†Earlswood.....	Qu'Appelle...Sask	Wapella 535
**Earlton*.....	Timiskaming.....O	699, 699·4
Earltown 545	Colchester-Hants .....N S	Denmark 529
†Earlville	Wetaskiwin.....A	Tees 535
East Advocate...	Cumberland...N S	Parrsboro' 549
East Aldfield	Pontiac.....Q	Wakefield 535
†East Anglia	N. Battleford..Sask	Fairholme 529
**East Angus*3,488	Compton.....Q	675
East Apple River	Cumberland...N S	Parrsboro 549
East Arlington...	Digby-Annapolis-Kings.....NS	Paradise 562
East Arrow Park	Kootenay W...BC	445·1
East Baccaro ..	Shelburne-Yarmouth-Clare. NS	Barrington 529
East Baltic.....	King's.....P E I	Baltic 529
East Bathurst...	Gloucester....N B	529·60
East Bay	Dauphin ..... M	Magnet 529
East Bay.....300	Cape Breton N.-Victoria.. .NS	Sydney 529
East Bay, North Side. . 247	Cape Breton N.-Victoria.....NS	Sydney 529
Eastbourne.....	York N R.....O	Newmarket 529
East Braintree..	Provencher... M	584
†East Branch	Lotbiniere .....Q	Leeds 675
†East Branch River John	Pictou .....N S	River John 529
†East Brenton...	Shelburne-Yarmouth-Clare. NS	Brazil Lake 562
East Brighton...	Victoria-Carleton....N B	Hartland 535
Eastbrook.....	Maple Creek..Sask	Eastend 535
East Broughton..	Beauce .....Q	675
E. Broughton Sta	Beauce .....Q	675
Eastburg	Jasper-Edson.. A	Pickardville 645
East Burnaby...	N. Westminster BC	(Sub P O of New Westminster)
East Centreville..	Victoria-Carleton.... NB	Centreville 529 or Florenceville 535
East Chebogue...	Shelburne-Yarmouth-Clare. NS	Arcadia 529
East Chester....	Queens-Lunenburg..N S	529·25
East Chezzetcook	Halifax..... ..N S	Chezzetcook 529
East Clifford....	Queens-Lunenburg .N S	Hemford 529
East Clifton.....	Compton ..... Q	Clifton 535
East Collette	Northumberl'd NB	Rogersville 529
East Coulee.....	Bow River.....A	529·328, 535·249
Eastdale.....	Wentworth.... O	*via* Hamilton
East Dover ...522	Halifax.....N S	French Village 529
East Earltown...	Colchester-Hants.....N S	Denmark 529
Eastend 536	Maple Creek..Sask	535·170
East Erinville...	Antigonish-Guysboro'...N S	Heatherton 529
†Eastern Harbour	Inverness-Richmond...NS	(Cheticamp P O)
Eastern Passage 1645	Halifax.....N S	529·16
Eastern Points...	Queens-Lunenburg..N S	Lunenburg 529
East Fairwell....	Maple Creek.....S	Ravenscrag 535
East Farnham.. 221	Brome-Missisquoi . .Q	Mapledale 535
East Ferry	Digby-Annapolis-Kings.....NS	Tiverton 369·4
**East Florenceville.*	Victoria-Carleton.... N B	535·209 (R R name Florenceville)
East Folly Mountain.	Colchester-Hants.....NS	Debert 529
Eastford	Cochrane.....O	Clute 699

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
East Fraserville..	Cumberland..N S	Parrsboro' 549
East Galloway...	Kent..... ..N B	Buctouche 529
Eastgate.....	Vegreville..... A	Redwater 529
East Greenfield..	Chambly-Rouville.....Q	629
East Hereford...	Compton .....Q	Malvina 535
East Jeddore	Halifax .....N S	Musquodoboit Harbour 529
East Jordan.....	Shelburne-Yarmouth-Clare.NS	529·26
East Kelowna....	Yale.....BC	Kelowna 529, 535
East Kildonan...	Springfield.. ...M	Sub P O of Winnipeg City
East La Have ...	Queens-Lunenburg..N S	Lunenburg 529
†East Lake.....	Inverness-Richmond...NS	Orangedale 529
†East Lake.....	Kamouraska ...Q	529·118 (Lac de l'Est P.O)
East Lawrencet'n	Halifax.....N S	Lawrencetown 529
Eastleigh.....	Moose Jaw .....S	Courval 535
East Linton.....	Grey N R.....O	Owen Sound, 529, 535
Eastman.....514	Brome-Missisquoi.....Q	535·8 or Eastray 535
East Mines Stat'n	Colchester-Hants.....NS	529·12
Easton	Shelburne-Yarmouth-Clare.NS	Weymouth 562
Easton's Corners.	Grenville-Dundas.....O	Jasper 535
East Pine.....	Cariboo.....BC	Dawson Creek 645
East Poplar.....	Wood Mountain..S	535·143
E. Port Medway.	Queens-Lunenburg..NS	Medway 529
East Pubnico....	Shelburne-Yarmouth-Clare.NS	529·27
East Quinan.....	Shelburne-Yarmouth-Clare NS	Belleville 529
East Quoddy....	Halifax.....N S	Musquodoboit Harbour 529
†Eastray.....	Brome-Missisquoi.....Q	535·7-8
†East River.....	Queens-Lunenburg..N S	529·25
East River Point.	Queens-Lunenburg..N S	East River 529
East R.St. Mary's 194	Pictou .....N S	New Glasgow 529
East R.SheetHar.	Halifax .....N S	Sheet Harbour 368
East Riverside...	Royal.....N B	529·42
East Rogerville..	Northumberl'd.NB	Rogersville 529
E. Roman Valley.	Antigonish-Guysboro' ..N S	Heatherton 529
East Sable River.	Shelburne-Yarmouth-Clare.NS	Sable River 529
East St. John....	St. John-AlbertNB	*via* St. John, N B
East Selkirk.....	Springfield.....M	535·102, 529·240
East Side Port Hebert.	Queens-Lunenburg..NS	Port Mouton 529
East Side of Ragged Island.	Shelburne-Yarmouth-Clare.NS	Lockeport 529
†East Sooke	Nanaimo.....B C	Rocky Point 529
E. Southampton.	Cumberland ..N S	549
East Templeton..	Hull..... Q	Templeton 535
East Uniacke....	Colchester-Hants.....NS	Mt. Uniacke 562
Eastview....7,882	Ottawa East.....O	Sub P.O. of Ottawa
Eastville.....	Colchester-Hants.....NS	Brookfield 529
East Wellington.	Nanaimo .....B C	Nanaimo 535
**East Windsor*..	Essex E R.....O	575 (Part of Windsor City)
Eastwood	Oxford.....O	529·203
Easyford	Jasper-Edson ...A	Entwistle 529
Eaton	Compton ..... Q	535·9 (RR. n. Eaton Corner)
†Eaton Farm	Peel .....O	Islington 535
Eatonia 289	Kindersley .Sask	529·267
†Eatonville.....	Cumberland...N S	Parrsboro 549
Eauclaire.....	Nipissing..... O	535·65
Ebbsfleet.....	Prince.....P E I	St. Louis 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Ebenezer.....	Yorkton.....S	529·257
Eberts	Kent..... .....O	656·3
Ebor.....	Brandon.....M	535·154
†Eboulements ...	Charlevoix-Saguenay.....Q	(see Les Eboulements)
Eboulements Centre.	Charlevoix-Saguenay.....Q	Les Eboulements 529
Eburne.....	N. Westminster BC	Marpole 514
†Echo.....	Frontenac-Addington....O	535·50
Echo Bay	Algoma W R.....O	535·67
Echo Place.....	Brant .....O	*via* Brantford, O
Eckville..... 135	Red Deer.....Alta	535·245 529·319
**Economy*....629	Colchester-Hants.....N S	Londonderry 529
Economy Point..	Colchester-Hants.. ....N S	Londonderry 529
†Ecoole	Comox-Alberni.BC	450·2, 456 or Port Alberni 535
Ecum Secum....	Antigonish-GuysboroughN S	Upper Musquodoboit 529
Ecum Secum Bri.	Halifax ..... N S	Upper Musquodoboit 529
†Ecureuils.....	Portneuf.....Q	529·120 (Les Ecureuils P O)
**Edam*.....174	The Battlefords..S	529·262
**Edberg*.....132	Camrose .....A	529·315
†Eddys.....	Lambton E R....O	623·36
Eddystone.	Dauphin.....M	Ste. Rose 529
Eden.....	Elgin.....O	535·46
Eden.....	Neepawa.....M	529·229
Edenbridge.....	Melfort.....S	Gronlid 535
Eden Grove	Grey-Bruce..... O	Pinkerton 529
Edenkillie.....	Lake Centre..Sask	Strasbourg 535
Eden Lake.....	Pictou .....N S	Sunnybrae 529
Eden Mills	Wellington S R..O	Rockwood 529
Edenvale.....	Simcoe, N R ....O	Minesing 529
Edenwold.....135	Qu'Appelle...Sask	529·254
Edfield.....	Mackenzie.....S	535·144
Edgar.....	Simcoe N R. ....O	Craighurst 535
†Edgar's.....	Essex S R.....O	Essex 623
Edgeley	York N R.....O	Concord 529
Edgeley.....	Qu'Appelle...Sask	529 254
Edgell	Maple Creek ....S	Piapot 535
**EdgertonSta* 2·8	Battle River..Alta	529 245
Edgett's Landing	St.John-Albert.NB	Hillsboro' 529
Edgewater	Kootenay East.BC	535·84
Edgewood	Kootenay West.BC	445·1
Edgeworth.....	Wood Mountain .S	535·165 [P O)
†Edgington.....	Parry Sound....O	529·215 (Orrville
†Edina	Argenteuil .....Q	Lachute 535
**Edmonds*.....	N. Westminster BC	514 (Sub P O of N. Westminster)
**Edmonton*.... 3,817	Edmonton E..Alta Edmonton W..Alta	529·245-260-317-320-322-323, 535·226-227, 645·1-2, 175, 177, 240
Edmonton Beach	Jasper-Edson....A	529·320
Edmore.....	Yorkton.....Sask	535·173 (PO 4 mls.)
Edmundston 7,096	Restigouche-Madawaska.N B	700, 535·302, 529·51-118 Bridge to Madawaska, Me.
Edmundston Est.	Restigouche-Madawaska..NB	*via* Edmundston
†Edouardville...	Athabaska.....A	529·327 (St. Edouard P.O.)
**Edrans*	Neepawa .....M	535·109
**Edson*.....1,499	Jasper-Edson ...A	529·320
Edwand.....	Vegreville.....A	529·318
Edwards.....	Russell .....O	633·2
Edwardsville	Cape Breton N-Victoria.....N S	*via* Sydney, N S
Edwin.....	Porta'e la PrairieM	529·258
Edy's Mills	Lambton-Kent..O	Eddys 623
†Eel River.....	Restigouche-Madawaska NB	529·50 (Eel River Crossing P O)
Eel River Bridge	Northumberl'd NB	Loggieville 529
Eel River Cross'g.	Restigouche-Madawaska..NB	529·50 (R R name Eel River)

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Egan Creek	Hastings-Peterboro.....O	529·147
†Egan Estate....	Nipissing.....O	529·214
Eganville .1,069	Renfrew N R....O	535·60, 529·214
Egbert.....	Dufferin-Simcoe.O	Thornton 529
Egerton.....	Pictou .....N S	529·17
†Egg Island	Charlevoix-Saguenay.....Q	348·2, 349·2 (Ile aux Oeufs PO)
Egg Lake.....	Athabaska.....A	Lac la Biche 645
†Eglinton	Eglinton.....O	(Part TorontoCity)
Egmondville.....	Huron-Perth....O	Seaforth 529
Egmont.....	Vancouver N.. BC	Pender Harb. 455
Egremont.....	Vegreville.....A	645·2
Eholt.....	Yale.....B C	535·72
Eight Island Lake	Antigonish-Guysboro'...N S	Antigonish 529
†Ekfrid.....	Middlesex W R..O	529·209, 712
Ekhart.....	Selkirk.....M	529·242
Elbourne	Melville.....Sask	Earl Grey 535
Elbow 203	Lake Centre.....S	535·153
Elbridge	Vegreville.....A	Thorhild 645
†Elcott.....	Assiniboia....Sask	529·251
†Elder.....	York E R.....O	535·48
Elder Bank...265	Halifax .....N S	529·16
Eldersley.....	Melfort.....S	529·232
†Eldon	Calgary W.... Alta	535·225
†Eldon	Queen's.....P E I	(Belfast P O)
Eldon Station...	Victoria.....O	529·170
Eldorado.... ...	Hastings-Peterborough..O	529·147
Eldorena.....	Vegreville.....A	Radway 529
Eldred.....	Prince Albert....S	529·265
Electric	Kent .....O	Wallaceburg 656
Elfros 284	Mackenzie.....S	535·156
Elgin.....	Souris .....M	529·223
Elgin.....	Leeds.....O	529·140
Elgin.....	St. John-Albert NB	529·67
Elginburg.....	Frontenac-Addington....O	Glenvale 535
Elgin House.....	Muskoka Ontario O	420
Elgin Mills.....	York N R .....O	Richmond Hill 529
†Elgin Road.....	Kamouraska ....Q	529·115
†Elia	York N R.....O	Concord 529
Elie.....	Macdonald.....M	529·226
Elizabeth Bay....	Algoma E R.....O	*via* Gore Bay, O
Elizabethton	Northumberland NB	Busridge 529
Elk Hill	Melfort.....S	Codette 535
Elkhorn 557	Brandon .....M	535·112
Elk Lake.....	Timiskaming....O	699·4
*Elko	Kootenay E....BC	535·69
Elk Point .. 307	Athabaska.....A	529·318
Elk Ranch.....	Neepawa .....M	Eden 529
Elkton	Red Deer.....A	Didsbury 535
Elkwater.....	Medicine Hat. Alta	Irvine 535
†Ellaton.....	Norfolk .....O	*via* Simcoe
Ellershouse.....	Colchester-Hants .....NS	562·1
†Ellerslie.....	Wetaskiwin.....A	535·227, 220
Ellerslie.....	Prince .....P E I	529·1
†Elliott's.....	Queen's .....P E I	529·1
Ellis.	Fort William....O	529·162
†Ellis Bay..... (Anticosti Isld.)	Charlevoix-Saguenay .....Q	(Port MenierPO)
Ellisboro'.....	Qu'Appelle...Sask	Wolseley 535
Ellscott	Athabaska.....A	645·2
Ellwood.....	Russell .....O	535·59 or *via* Ottawa
†Elma.....	Springfield.....M	529·160 (Janow P O)
Elma	Grenville-Dundas.....O	Chesterville, 535
Elm Brook	Prince Edward-Lennox .....O	Picton 529
Elm Creek.....	Macdonald.....M	535·113-119
Elm Grove.	St. Boniface ....M	Lorette 529
Elm Hill.....	Royal... .....N B	Queenstown 529
Elmhurst.....	North Battleford.S	Livelong 529
Elmhurst Beach	York, N.R. .....O	Newmarket 529
Elmira 2,008	Waterloo N R. O	529·181, 535·37
Elmira.....	King's .....P E I	529·8
Elmsdale.....	Colchester-Hants.....NS	529·12
Elmsdale.....	Prince .....P E I	529·1
†Elmside.....	Pontiac ..... Q	Maryland 535
†Elmsley	Lanark .....O	535·34
Elm Springs.....	Wood Mountain.S	Scout Lake 535
Elmstead.....	Essex E R.....O	535·42
Elmsvale.....	Halifax.....N S	529·16 (R R n Reid)
Elmsville.....	Charlotte.....N B	Rolling Dam 535
†Elm Tree.....	Gloucester....N B	529·50 (MadranPO)
Elm Tree.....	Frontenac-Addington....O	Ardendale 535
Elmvale.....	Simcoe N R.....O	529·195
Elmwood.....	Grey-Bruce.....O	529·189
Elmworth.....	Peace River.....A	Beaverlodge 645
Elnora..... 195	Red Deer.....Alta	529·316
Elora 1,235	Wellington S R..O	529·188, 535·36
Elphin.....	Lanark..... ....O	Snow Road 535
Elphinstone.....	Marquette .....M	529·230
Elrose.....251	Rosetown-BiggarS	529·267
Elsas.....	Algoma E R.....O	529·131
Elsie	Victoria .....O	Gelert 529
Elsona	N. WestminsterBC	514
†Elspeth	Red Deer.....Alta	529·319
Elstow 119	Rosthern.....S	535·156
†Elswick	Weyburn.. .Sask	529·263
Elva.....	Souris.....M	535·118
Elysée.....	Lake St. John-Roberval.....Q	Chambord 529
†Elzevir.	Hastings-Peterborough..O	Kaladar 535 [645
Embarras P'tage.	Athabaska.....A	175 or Waterways
Emberville	N. Battleford....S	St. Walburg 529
Embro 460	Oxford ..... O	535·53
Embrun.....	Russell.....O	633·2
†Embury	Neepawa .....M	529·228
†Emerald.....	Frontenac-Addington....O	Ernestown 529
Emerald.....	Inverness-Richmond N S	Inverness 529
Emerald.....	Queen's..... P E I	529·1-2 (R R name Emerald Junct'n)
Emerson 854	Provencher.....M	529·221-224, 535·115, 585·2, 647
Emerson.....	Kent.....N B	Harcourt 529
†Emerson Junct	Provencher.... M	529·221-224, 585·2,
†Emery.....	York N R.....O	535·48 [647
Emma Lake.. ...	Prince Albert....S	Prince Albert 529,
Emo	Kenora-Rainy R.O	529·132 [535
Empire.....	Port Arthur ....O	529·131
Empress..... 341	Medicine Hat. Alta	535·162-246
Emsdale.....	Parry Sound....O	529·193
Enchant 76	Macleod.....A	535·242
†Encombe	Cariboo..... B.C.	529·350
Endako	Skeena.....B C	529·350
Endcliffe	Marquette.... M	529·230
Endeavour.....	MacKenzie ..... S	529 276
Enderby 524	Yale..... B C	535·74
Endiang	Acadia..... ....A	529·325
Enfield.....	Colchester-Hants .....NS	529·12
Engen.....	Cariboo..... B C	529 350
†Engineer.....	Skeena.....B.C	462·2
Englefeld ...155	Humboldt....Sask	529·259
Englehart..1236	Timiskaming. .O	699, 699·1
Englewood	Comox-Alberni BC	455, 450 3, 229
†English Brook..	Springfield .....M	Riverton, 535
†English Corner .	Halifax .....N S	Bedford 529, 562
†English River..	Fort William... O	535·51
Englishtown...218	Cape Breton N.-Victoria.....N S	365 or *via* Nth. Sydney, N S
Enid	Melville.....S	Dysart 535 or Lestock 529
Enilda.....	Peace River.....A	Grouard 645
†Enlaugra.....	Brome-Missisquoi.... Q	535·3-4 (Sutton Jc. P O)
Ennemond.....	Restigouche-Madawaska..NB	St. Jacques Church 700
†Ennett	Kent.....O	656·3 (Turnerville PO)
Enniskillen.....	Durham .....O	Burketon 535
Enniskillen Sta.	Royal .....N B	535·307

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Ennismore	Peterboro' W R..O	*via* Peterboro' O
Enon.....125	Cape Breton N.-Victoria.....N S	St. Peters 529 or Big Pond 362
Ens	Rosthern.....S	529·249
Ensign	Macleod.....A	535·236
†Enterprise	Souris.....M	529·225 (Smith Hill PO)
**Enterprise*	Frontenac-Addington....O	Lens 535
Entrance	Jasper-Edson....A	529·320
Entrelac	Terrebonne.....Q	Ste. Marguerite 535
Entry Island	Gaspé.....Q	*via* Amherst
**Entwistle*....218	Jasper-Edson...A	529·320
Environ	Rosetown-Biggar S	535·141
†Epping	Grey N R.....O	*via* Meaford, O
†Epping	S. Battleford.....S	535·164-229
Eramosa	Wellington S R..O	Guelph 529, 535
Erickson	Kootenay E. ...BC	535·69
Erickson	Marquette.....M	529·230
Erie	Kootenay W...BC	585·15
**Erieau*.....296	Kent.....O	656·4
Erie Beach....69	Welland.....O	529·199
**Eriksdale*	Selkirk.....M	529·231
**Erin*.....485	Wellington N R..O	535·36
Erindale	Peel.....O	535·35
Erinferry	Prince Albert....S	Wrixon 529
Erinsville	Frontenac-Addington....O	Lens 535
Erinview	Portage la Prairie M	529·242
Erith	Jasper-Edson. A	529·312
Ermine	Kindersley...Sask	535·153
†Ernestown	Frontenac-Addington....O	529·83
Ernfold.....139	Swift Current.Sask	535·149
Errington	Comox-Alberni BC	Coombs 535
Erskine.....172	Camrose.....A	535·233
Erwood	Mackenzie .... S	529·232
Escuminac	Northumberl'd N B	Loggieville 529
Escuminac	Bonaventure.....Q	529·116
Escuminac East	Bonaventure....Q	Escuminac 529
Escuminac Flats	Bonaventure ..Q	Escuminac 529
Escuminac Nord	Bonaventure....Q	Escuminac 529
†Esher	Peace River.....A	645·1 (Silverwood P.O.)
Esk	Humboldt...Sask	535·156
Eskasoni	Cape Breton N.-Victoria.....N S	Grand Narrows 529
Eskasoni Chapel	Cape Breton N.-Victoria.....N S	Christmas Island 529
Eskbank	Moose Jaw.....S	529 271
Esme	Wood Mountain..S	535·163
**Espanola*	Nipissing.....O	535·68
Esprit Saint	Rimouski .....Q	Rimouski 529
†Esquesing	Halton .....O	Stewarttown 529
Esquimalt	Victoria .....BC	535·88 (Sub P.O. of Victoria)
†Esquimaux Point	Charlevoix-Saguenay .....Q	Havre St. Pierre PO
†Essa	Dufferin-Simcoe..O	535·48 (Utopia P O)
†Ess Creek	Nipissing.....O	529·137
**Essex*.....1,929	Essex S R.....O	623·30-34
Essondale	Vancouver NR. BC	535·71
Essonville	Victoria .....O	Tory Hill 529
Estaire	Nipissing.....O	535·49 (R R name Burwash)
Estcourt	Témiscouata....Q	529·118
Esterel	Terrebonne.....Q	Ste. Marguerite 535
Esterhazy....423	Melville ..... S	535·155
**Estevan*....2,742	Assiniboia ...Sask	535·118-151-152, 529·264
Estevan Point	Comox-Alberni BC	Hesquiat 450·2
Esther	Acadia.....A	529·269
Estlin	Weyburn.....Sask	529·251
Estmere	Cape Breton N.-Victoria.....N S	529·14
**Eston*.....718	Kindersley...Sask	529·267-273
**Estuary*	Swift Current....S	535·162
Etang des Caps	Gaspé.....Q	*via* Amherst
Etang du Nord	Gaspé.....Q	Grindstone Isd. 347
Ethel	Huron N R.....O	529·182 [318·1

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
**Ethelbert*	Dauphin.....M	529·232
Ethel Lake	Athabaska..... A	Beaver River 529
Ethelton	Melfort.....S	529·290
†Ethelwyn	Battle River..Alta	Dewberry 535
Etna	Digby-Annapolis-Kings.....NS	Wolfville 562
Etobicoke	York W R..... O	Mimico 535, 529
Etonami	Mackenzie. .....S	Hudson B. Jct. 529
Eton-Rugby	Kenora-Rainy R.O	Oxdrift 535
Ettington.....14	Wood Mountain..S	529·270
Ettrick	Middlesex E R...O	529·184
Etwell	Muskoka-Ontario O	Huntsville 529
Etzikom	Medicine Hat. Alta	535·243
Eugenia	Grey-Bruce.. ..O	Flesherton, 535
Eureka.... ..396	Pictou. .....N S	529·13
Eureka River	Peace River.....A	Hines Creek 645
†Eustis	Sherbrooke .... Q	675
Evain	Pontiac .....Q	699·7
†Evandale	Royal .....N B	529·58, 390
†Evangeline	Westmorland .N B	Cape Breton 529
†Evans	Westmorland .N B	529·12
**Evansburg*	Jasper-Edson...A	529·320
†Evans Creek	Kootenay.....B C	445·2
Evanston	Inverness-Richmond ...NS	529·24
Evansville	Algoma E R..... O	*via* Gore Bay, O
†Evanturel	Prescott ..... O	Hawkesbury 529
Evarts	Red Deer.....Alta	Benalto 525
Evelyn	Skeena.....B C	529·350
Everard	Port Arthur.....O	535·66, 529·131
Everell	Quebec-Montmorency..Q	676
Everett	Dufferin-Simcoe. O	529·191
Evergreen	Red Deer .... Alta	Hespero 535
†Eversley	York, N R .....O	King 529
Everton	Wellington S R..O	Rockwood 529
Evesham 89	The Battlefords..S	535·158
Ewan	Peterboro' W R ..O	Furnace Falls 529
Ewart	Brandon.....M	535·154
†Ewing	Yale.....B C	445·6 (Ewing's Landing P O)
Ewing's Landing	Yale.....B C	445·6 (Landing name Ewing)
Excel	Acadia.....A	529·25
†Excelsior	Jasper-Edson. Alta	645·2
Excelsior	Algoma E R.....O	Little Current 535
**Exeter*.....1,581	Huron-Perth....O	529·184
†Exeter	Cariboo.....B C	650
Exmoor	Northumberl'd N B	Newcastle 529
Expanse	Moose Jaw....Sask	535·168
**Exshaw*	Calgary W....Alta	535·225
Extension	Nanaimo .....B C	Nanaimo 535
Eyebrow.....160	Moose Jaw .....S	535·153
Eyre	Kindersley...Sask	529·267-326
Eyremore	Macleod ..... A	Brooks 535
†Ezard	York, E R .....O	Scarboro' 529
Fabre	Pontiac.....Q	535·26
Fabre Station	Pontiac ..... Q	535·26
Fabyan	Battle River..Alta	529·245
†Fafard	Montmagny-L'Islet ..... Q	Lafontaine 529
**Fairbank*	York S R..... O	(Sub PO of Toronto)
Fairfax	Souris..... M	529·223
Fairfield	St. John-Albert N B	Saint John 529, 535
Fairfield East	Leeds.....O	535·58 (R R name Fairfield)
Fairford	Selkirk.....M	529·231
Fair Ground	Norfolk.....O	Vienna 535 [535
Fairhaven	Charlotte .... N B	403 or St. Andrews
Fairholme	N. Battleford. Sask	529·283
Fairlawn	Weyburn.....Sask	Gladmar 535
**Fairlight Station* 99	Assiniboia....Sask	535·154, 529·258 (RR name Fairlight)
Fairmont	Antigonish-Guysborough NS	Antigonish 529
Fairmont Hot Springs	Kootenay East. BC	535·84
†Fairmount	Grey NR.....O	Meaford 529
Fairmount St'n	Kindersley...Sask	529·252
Fairport	Ontario .....O	Pickering 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Fairvale	Royal	N B 529·42
Fairvale Station	Royal	N B 529·42
*Fairview	Peace River	A 645·3
†Fairview	Yale	B C Oliver 535
Fairview Station 1436	Halifax	N S Rockingham 529, 562
*Fairville	St. John-Albert	N B 535·307
†Fairydell	Jasper-Edson	A Legal 529
*Fairy Glen	Melfort	S 535·157
Fairy Hill	Melville	Sask Southey 535
Faith	Medicine Hat	Alta Nemiscam 535
Falardeau	Chicoutimi	Q Chicoutimi 529, 685
*Falconbridge	Nipissing	O 529·130
†Falding	Parry Sound	O 529·130
*Falher 244	Peace River	A 645·1
Falkenburgh Sta.	Muskoka-Ontario	O 529·193
Falkland	Kamloops	B C 529·351
Falkland	Halifax	N S *via* Halifax, N S
Fallbrook	Lanark	O Perth 535
Fallis	Jasper-Edson	A 529·320
†Fallowfield	Carleton	O 529·140
†Falls View	Welland	O 623·34-35
Falmouth 1163	Colchester-Hants	N S 562·1
Falun	Wetaskiwin	A Wetaskiwin 535
Fame Point	Gaspé	Q *via* Fox River
Fanny Bay	Comox-Alberni	B C 535·90
Fannystelle	Macdonald	M 535·119
Faraday	Hastings-Peterborough	O Coe Hill 529
Farewell Cove	Gaspé	Q Gaspé 529
†Fargo	Kent	C 623·34, 656·3
Farley	Wright,	Q 535·27
†Farlinger	Port Arthur	O 529·131
Farnborough	Pontiac	Q McWatters 529
Farmingdale	Mackenzie	S Kelvington 529
Farmington	Cariboo	B C Dawson Creek 645
Farm Point	Wright	Q 535·27
Farmville	Queens-Lunenburg	N S Mahone Bay 529
Farnham 4,036	Brome-Missisquoi	Q 535·1-3-7, 529·90
†Farnham Centre	Brome-Missisquoi	Q Brigham 535
Farnham Military Camp	Brome-Missisquoi	Q Farnham 529, 535
Farran's Point	Stormont	O 529·83
Farrell Creek	Cariboo	B C Dawson Creek 645
Farrelton	Wright	Q 535·27
Farrerdale	Lake Centre	S Simpson 535
Farringdon Hill	Mt. Pleasant Rd.	Brantford City
Farrington	Kenora-Rainy River	O 529·132
Farrow	Macleod	A 535·242
Fassett	Labelle	Q 535·18
Father Point	Rimouski	Q St. Anaclet 529
†Fathom	Halifax	N S 529·16 (Three Fathom Harbour P O)
Faubourg St. Jean Baptiste.	306 St. John St.	Q Sub P O of Quebec City
†Faucher	Bellechasse	Q St. Damien 529
†Faulder	Yale	B C 535·91
Faulkner	Selkirk	M 529·231
Fauquier	Cochrane	O 529·154
Fauquier	Kootenay W	B C 445·1
Faust	Peace River	A 645·1
Fauteux	Terrebonne	Q St. Jerome 529, 535
Fauvel	Bonaventure	Q New Carlisle 529
Fauxbourg	Queens-Lunenburg	N S Mahone Bay 529
†Favel	Kenora-Rainy R.	O 529 160
Favourable Lake	Kenora-Rainy River	O 183
Fawcett	Jasper-Edson	A 6 5·1
†Fawcett	Westmorland	N B 529·68
Fawn	Cariboo	B C Lone Butte 650
Fawn Lake	Jasper-Edson	A Arvilla 645
Federal	Acadia	A 535·233
†Federal	Carleton	O 529·138-140
Fedorah	Jasper-Edson	A 645·2
Feener's Corner	Queens-Lunenburg	N S Northfield 529
Fee Spur	Port Arthur	O 529·156
†Feldspar	Frontenac-Addington	O 535·50
†Felix	Nipissing	O 529·131
†Fell	Victoria	O 529·171
Fellers Heights	Cariboo	B C Dawson Creek 645
Feltz South	Queens-Lunenburg	N S Lunenburg 529
Fenella	Northumberland	O Cobourg, 5, 9, 535
Fenelon Falls 1150	Victoria	O 529·171
Fenn	Acadia	A 529·315
†Fenner	Acadia	A 529·269
Fenton	Melfort	S 529·232
Fenwick	Welland	O 703
Fenwood 179	Melville	S 529·245
Fergus 2,822	Wellington S R.	O 529·188, 535·36
Ferguson	Kootenay W	B C Arrowhead 585
†Ferguson	Gloucester	N B 529·60 (Six Roads
Ferguson Flats	Athabaska	A Lindbergh 529 [P O]
†Ferguson's Falls	Lanark	O Perth 535
Ferguson's Lake	Inverness-Richmond	N S St. Peters 529
Ferintosh 109	Camrose	A 529·316
Ferland	Wood Mountain	S 535·140
Ferland	Port Arthur	O 529·156
Ferme Neuve 810	Labelle	Q Mont Laurier 535
Ferme Rouge	Labelle	Q Mont Laurier 535
†Fermoy	Frontenac-Addington	O Westport 529
Fern Creek	Wetaskiwin	A Breton 535
†Ferndale	St. John-Albert	N B Elgin 529
Ferndale House	Muskoka-Ontario	O 420
Fern Glen	Parry Sound	O Walls 529
Fernie 2,513	Kootenay East	B C 535·69, 628
Fernlee	Algoma E R.	O *via* Gore Bay
Fernleigh	Frontenac-Addington	O Clarendon 535
Fernmount	York-Sunbury	N B 535·315
Fernview	Melfort	S Love 535
Feronia	Nipissing	O 699
Ferrier	Red Deer	A 529·319
Ferris	Nipissing	O *via* North Bay
†Ferrona Junc.	Pictou	N S 529·13-21
Ferry Road	Northumberl'd	N B Newcastle 529
Fertile	Assiniboia	Sask 535·106
Fesserton	Simcoe E R.	O 529·173, 535·55
†Festubert	Frontenac-Addington	O Kaladar 535
†Festubert	St. Maurice-Laflèche	Q 529·120
Feudal	Rosetown-Biggar	Sask 535·138
Feuille d'Erable	Dorchester	Q St. Joseph 675
Feversham	Grey N R.	O Flesherton 535
Field	Kootenay East	B C 535·70-225
Field	Nipissing	O 529·137
Fielding 68	N. Battleford	Sask 529·260
Fielding	Victoria-Carleton	N B Bristol 535
†Fieldville	Wright	Q Low 535
Fife	Yale	B C 535·72
Fife Lake 110	Wood Mountain	S 535·143
Figuery	Chapleau	O Amos 529
†Filion	Terrebonne	Q 529·99
Fillmore 168	Weyburn	Sask 535·150
Finch 390	Stormont	O 535·33, 633·2
Findlater 74	Lake Centre	S 529·255
Findlay	Brandon	M 535·150
†Findley	Frontenac-Addington	O 529·83
Finnal	Elgin	O Shedden 623
Finland	Kenora-Rainy R.	O Emo 529
Finlay Forks	Cariboo	B C 222 or Dawson Creek 645
†Finlayson	Cape Breton N.-Victoria	N S *via* Baddeck, N S
Finmark	Fort William	O 535·51
Finmoore	Cariboo	B C 529·350
Finnegan	Acadia	A 535·249
Finnie	Melville	S 529·254
†Finns	Selkirk	M 535·123
Firdale	Neepawa	M 529·245

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Fire River	Algoma E R ....O	529·131
Fir Grove	Dorchester.....Q	St. Joseph 675
Fir Mountain	Wood Mountain..S	535·140
Fir Ridge	Prince Albert..Sask	P'ce Albert 529, 535
First South...595	Queens-Lunenburg..N S	Lunenburg 529
†Fiset	Beauce.....Q	St. Georges 675
Fishburn	Macleod.....Alta	Brocket 535
Fish Creek	Rosthern.....S	Alvena 529
Fisher	Chapleau.....Q	529·120
†Fisher Bay	Selkirk.....M	Hodgson 529
Fisher Branch	Selkirk.....M	529·242
Fisher Home	Wetaskiwin.....A	Sunnybrook 53
†Fisherman Bay	Comox-Alberni BC	*via* Port Hardy
Fisherman's Harb.	Antigonish-Guysboro'...NS	368 or Antigonish 529
Fisherton	Selkirk.....M	Fisher Branch 529
Fisherville	Haldimand.....O	Hagersville 529,
Fishing Lake	Mackenzie.....S	535·144 [623
Fishing River	Dauphin.....M	529·237
Fiske	Kindersley...Sask	529·252
Fitch Bay	Stanstead .....Q	Tomifobia 675
Fitzmaurice	Yorkton.....S	529.278
Fitzpatrick	St. Maurice-Lafleche.....Q	529·120
Fitzroy Harbour	Carleton.....O	529·138
Fitzsimmons	Peace River...A	Grande Prairie 645
Five Fingers	Restigouche-Madawaska..NB	529·52
Five Islands .538	Colchester-Hants ....N S	389 or *via* Parrsboro', N S
†Five Mile River	Colchester-Hants .. ..N S	Burton's 562
Flagstone	Kootenay East.BC	Elko 535
†Flamboro'	Wentworth.....O	535·56
†Flamboro'Centre	Wentworth .....O	Millgrove 535
Flanders	Kenora-Rainy River..O	529·132
Flatbush	Jasper-Edson...A	645·1
Flat Lake	Athabaska.....A	Glendon 529
Flatlands	Restigouche-Madawaska..NB	529·50
Flat Valley	Nth. Battleford..S	Meadow Lake 535
Flaxcombe....109	Kindersley...Sask	529·252
Fleet	Acadia.....A	535·233
†Fleetwood	Durham .....O	535·54
Fleming ...217	Qu'Appelle...Sask	535·112
Flemming Siding	Restigouche-Madawaska..N B	529·52
Flesherton ...431	Grey-Bruce.....O	535·40
Fletcher	Kent..... ..O	623·34
†Fletwode	Assiniboia ...Sask	Kennedy 535
Fleurant	Bonaventure....Q	Escuminac 529
Fleuriault	Rimouski .....Q	Luceville 529
Flin Flon	Churchill.....M	529·247, 181
Flint	Fort William....O	Fort William 529, 535
Flinoft	Wood Mountain..S	535·140
Flinton	Frontenac-Addington....O	Kaladar 535
Floating Stone	Athabaska..... A	Ashmont 529
†Flodden	Richmond-WolfeQ	535·8 [Floods)
Flood	Fraser Valley..B C	529·347 (R R name
Floradale	Waterloo N R...O	Elmira 529, 535
†Floral	Rosthern.....S	535·156
Floral Park	Muskoka-OntarioO	529·193
Florann	Medicine Hat ..A	Foremost 535
Florence	Lambton-Kent..O	*via* Bothwell, O.
Florence	Cape Breton N.-Victoria.....NS	529·14
Florenceville	Victoria-Carleton....N B	535·309
Florida	Cochrane.....O	Cochrane 529, 699
Flower Station	Lanark.....O	535·61
Flowing Well	Swift Current.Sask	Morse 535
Flynn	Gaspé.....Q	Perce 529
Foam Lake ..549	Yorkton.....S	535·156
†Foch	Vancouver N ..BC	*via* Powell River
†Fodhla	Queen's.....P E I	529·5

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Foisy	Athabaska.....A	Two Hills 535
Foley	Selkirk .....M	Winnip'g Beach 535
Foleyet	Algoma E R.....O	529·131
†Folger	Lanark.....O	535·61
†Folkins	Royal.....N B	Sussex 529
Folly Lake	Colchester-Hants.....NS	529·12
†Folly Mountain	Colchester-Hants.....N S	Londonderry 529
Fond du Lac	N. Battleford....S	444 or *via* Goldfields
Fontaine	Gaspé.....Q	Cap Chat, 348·1
†Fonehill	Yorkton.....S	529 278
Fontaine	Kent.....N B	Richibucto 529
Fontainebleau	Richmond-WolfeQ	Weedon 675
Fontenelle	Gaspé .....Q	*via* Gaspé, Q
Fonthill.....992	Welland .....O	641·1
Footes Bay	Muskoka-OntarioO	529·130, 420
Foothills	Jasper-Edson ...A	529·313
Forbes	Russell.....O	*via* Ottawa, O.
†Forbes Point	Shelburne-Yarmouth-Clare NS	*via* Upper Wood Harbor
Ford Bank	Kent.....N B	Harcourt 529
†Forde	Kootenay E...B C	535·70
Ford's Mills	Kent ..... N B	Harcourt 529
Fordwich	Huron N R.....O	535·41
Foreman	Camrose.....A	Gadsby 535 or Red
Foremost	Medicine Hat....A	535·243 [Willow 529
*Forest 1,562	Lambton-Kent..O	529·185
Forestburg ...231	Camrose.....A	529·324
Forest City	York-Sunbury.NB	Canterbury 535
Forestdale	Skeena.....B C	529·350
Forester's Falls	Renfrew N R....O	529·138
Forest Farm	Qu'Appelle...Sask	Whitewood 535
Forest Gate	Prince Albert ..S	Paddockwood 529
Forest Grove	Cariboo.....B C	Exeter 650
Forest Hill	St. John-Albert NB (Part of Toronto)	Pollett River 529
†Forest Hill 11,568		
Forest Home	Digby-Annapolis-Kings .....NS	Kentville 562
Forest Lawn..899	Bow River ....Alta	*via* Calgary, Alta.
†Forest Nook	Parry Sound....O	Burk's Falls 529
Foreston	Victoria-Carleton....N B	Juniper 529
Forest View	Peace River.....A	Donnelly 645
Forestville	Charlevoix-Saguenay ....Q	123
Forfar	Leeds.....O	529·140-150
Forgan	Rosetown-Biggar.....Sask	529·267
Forget..... 151	Assiniboia....Sask	535·150
Fork Lake	Athabaska.....A	Ashmont 529
Fork River	Dauphin .....M	529·237
Forks	Royal .....N B	Havelock 529
Forks, Baddeck	Cape Breton N.-Victoria ....N S	*via* Baddeck, N S
†Forks of Cre lit	Peel.....O	535·39 (Credit Forks P O)
Formosa	Grey-Bruce.....O	Walkerton 529 535 or Mildmay 529
Forrest Station	Brandon.....M	535·110-111
Forshee	Wetaskiwin.....A	535·244
†Forsythe	Athabaska.....A	Bonnyville 529
Fort à la Corne	Melfort ..... S	Kinistino 529
†Fort Alexander	Springfield.....M	Pine Falls 529
Fort Assiniboine	Jasper-Edson....A	Barrhead 645
Fort Augustus	Queen's.....P E I	Pisquid 529
Fort Chimo	Charlevoix-Saguenay.....Q	*via* Port Burwell N.W.T.
Fort Chipewyan	Athabaska.....A	175, 444 or Waterways 645
Ft. Coulonge 1,061	Pontiac.....Q	535·28
Fort Erie..6,566	Welland .....O	529·199-210, 712
Fort Erie North	Welland.....O	via Fort Erie
Fort Erie West	Welland.....O	529·199
Fortescue ...	Peterboro' W R..O	Irondale 529
Fort Fitzgerald	Athabaska. ... A	444, 175
*Fort Frances 5,849	Kenora-Rainy River...O	529·132
Fort Fraser	Cariboo .....B C	529·350

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Fort Garry	Winnipeg South. M	*via* Winnipeg
†Fort Garry	Selkirk M	535·123, 720
Fort George	Cariboo B C	Prince George 529
Fort Good Hope	Mackenzie Dist. NWT	444, 175
Fort Grahame	Cariboo B C	222 or Dawson
†Forthton	Leeds O	529·150 [Creek 647
Fortier	Portage la Prairie M	529·226
Fortierville 414	Lotbinière Q	529·113
Forties Settlement	Queens-Lunenburg N S	Chester Basin 529
Fortin	Dorchester Q	Ste. Germaine 675
Fort Kent	Athabaska A	529·327
Fort Langley	N. Westminster BC	529·347
Fort Lawrence 165	Cumberland N S	529 12
Fort Liard	Mackenzie Dist. NWT	444, 225
†Fort Louisburg	Inverness-Richmond N S	Louisburg 698
Fort McLeod	Cariboo B C	222
Fort McMurray	Athabaska A	175, 444 or Waterways 645
Fort McPherson	Mackenzie Dist. NWT	444, 175
Fort Nelson	Cariboo B C	444, 177, 225
Fort Norman	Mackenzie Dist. NWT	444, 175
Fort Pelly	Mackenzie S	Pelly 525
Fort Pitt	N. Battleford. Sask	Frenchman Butte
Fort Providence	Mackenzie D. NWT	444, 175 [529
**Fort Qu'Appelle* 657	Qu'Appelle Sask	529·254
Fort Resolution	McKenzie District	444, 175
Fort Ross	Franklin Dist NWT	Reached occasionally by boat from Montreal.
Fort Rouge	226 River Ave	Winnipeg City
Fort St. James	Cariboo B C	228 or Vanderhoof 529
Fort St. John	Cariboo B C	177, 226, or Dawson Creek 645
Fort San	Melville S	Fort Qu'Appelle
Fort Saskatchewan 903	Edmonton W R A	529·260 [529
Fort Selkirk	Yukon	462·1
Fort Simpson	Mackenzie Dist. NWT	444, 175
Fort Smith	Mackenzie Dist. NWT	444, 174, 175
Fort Steele	Kootenay East. BC	535·84
Fort Stewart	Hastings-Peterborough O	Detlor 529
†Fortune	Rosetown-Biggar S	535·153
Fort Vermilion	Peace River A	443, 174
Fort Whyte	Winnipeg S M	535·117
**Fort William.* 30,370	Fort William O	535·51-66, 529·132, 428, 329·14, 430·4
Fort William	Pontiac Q	Pembroke 529, 535
†48 Road	King's P E I	529·3
Forty Mile	Yukon	*via* Dawson, Yukon
Forward 32	Weyburn Sask	535·170, 529·268
†Fossambault	Portneuf Q	529·105
Fossmill	Nipissing O	529·137
Fosston	Mackenzie S	535·144
Foster 361	Brome-Missisquoi Q	535·4-7
Fosterton	Swift Current S	535·139
Fosterville	York-Sunbury. NB	Canterbury 535
†Fountain	Cariboo B C	650
†Fountain Falls	Timiskaming O	Cobalt 699
Fourchu	Inverness-Richmond N S	Louisburg 698
Four Corners	Nth. Battleford S	Meadow Lake 535
Four Falls	Victoria-Carleton NB	Aroostook 535
Fournier	Prescott O	Plantagenet 535
†Fournier	Montmagny-L'Islet Q	529·118
Four Roads	Gloucester N B	Inkerman 529
Fourteen Is, Lake	Terrebonne Q	Shawbridge 535, 52
14 Mile House	Halifax N S	Hubley 529
†Fourth Chute	Renfrew N R O	535·60
Fox	Medicine Hat. Alta	Irvine 535
Foxboro'	Hastings S R O	529·169
Fox Creek	Westmorland. N B	Moncton 529
Foxdale	Prince Albert S	Holbein 529
†Foxey	Algoma E R O	*via* Gore Bay
Foxford	Prince Albert. Sask	535·178
†Fox Harbour	Cumberland N S	Wallace 529
Fox Hills	Melville S	Cupar 535
Fox Island Main	Antigonish-Guysboro' N S	*via* Canso, N S
Foxmead	Simcoe E R O	529·173
Fox Point	Muskoka-Ontario O	315 or Huntsville
Fox Point	Queens-Lunenburg N S	Hubbard 529
†Fox River	Gaspé Q	348·1 (Riviere-au Renard, P.O.)
Fox River	Cumberland N S	Parrsboro' 549
Fox Valley 423	Swift Current S	535·148
Fox Warren 219	Marquette M	535·101
Foyer Maria Chapdelaine	Lake St. John-Roberval Q	Dolbeau 529
†Foymount	Renfrew S R O	Killaloe 529
Fradetville	Bellechasse Q	Armagh 529
Frains	Athabaska A	Boyle 645
Framboise	Inverness-Richmond NS	St. Peters 529
Framboise Intervale	Inverness-Richmond NS	St. Peters 529
†Framnes	Selkirk M	Arborg 535
Frampton	Dorchester Q	St. Malachie 529
†Franceville	Muskoka-Ontario O	432 or Midland 529
Franchere	Athabaska A	529·327
**Francis* 142	Weyburn Sask	535·150
Francoeur	Restigouche-Madawaska. N B	*via* Edmundston
Francoeur 624	Lotbiniere Q	Barabe 529
Francois Lake	Skeena B C	Burns Lake 529
**Frank* 204	Macleod Alta	535·230
†Frankburg	Macleod Alta	Blackie 535
**Frankford* 1139	Hastings S R O	529·147
†Franklin	Durham O	Fleetwood 535
Franklin	Neepawa M	535·100
†Franklin	Charlevoix-Saguenay Q	348·2, 349·2, 123 (Franquelin P O)
Franklin Centre	Chateauguay-Huntingdon Q	Ormstown 529
Franklin Park	Parry Sound O	Parry Sound, 529, 535
Frankslake	Qu'Appelle Sask	529·254
Franktown	Lanark O	535·58
Frankville	Leeds O	Jasper 535
Frankville	Antigonish-Guysborough NS	529·17 (R R name Harb. au Bouche)
Franquelin	Charlevoix-Saguenay Q	348·2, 349·2, 123 (Landing n. Frank-
Franz	Algoma W R O	535·66, 502·1 [lin)
Fraser Arm	N. Westminster. BC	514 or New Westminster, B C
Fraserburg	Muskoka-Ontario O	Bracebridge 529
**Fraserdale*	Cochrane O	699·6
Fraser Lake	Cariboo B C	529·350
Fraser Mills	Vancouver NR. B C	535·71, 514, 585·13
†Fraser's Point	Chateauguay-Huntingdon Q	St. Agnes 529
Fraserville	Peterboro' W O	529·176
†Fraserville	Témiscouata Q	(Riviere du Loup)
Fraserwood	Selkirk M	535·122
Frater	Algoma W R O	502·1
†Fraxville	Queens-Lunenburg N S	Springfield 529
Fredericktown	Cochrane O	529·154 (R R name
†Fredericksburg	Frontenac-Addington O	529·83 [Frederick)
**Fredericton* 10062	York-Sunbury. NB	529·58-79, 535·300-301-315, 390
Fredericton June	York-Sunbury. NB	535·300-307
Fredericton Sta	Queen's P E I	529·1
Freedom	Jasper-Edson A	Manola 645
Free Grant	Gloucester N B	Nigado 529
Freelton	Wentworth O	Puslinch 535

POST OFFICE	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Freeman	Halton O	Burlington 529, 535
Freeman River	Jasper-Edson A	Manola 645
**Freemont*	The Battlefords S	535·164
Freeport 565	Digby-Annapolis-Kings NS	369·4 or Digby 562
Freetown	Prince P E I	529·1
**Freliighsburg* 311	Brome-Missisquoi Q	Bedford 535
Fremington	Wood Mountain S	Willow Bunch 529
French Cove	Inverness-Richmond NS	St. Peters 529
**Frenchman Butte*	The Battlefords S	529·283
†French River	Pictou NS	Merigomish 529
French River	Queen's P E I	Kensington 529
French River	Parry Sound O	535·49
French Road	Inverness-Richmond N S	*via* Sydney, N S
Frenchvale 300	Cape Breton N.-Victoria NS	Leitches Creek 529
French Village 782	Halifax N S	529·25
Frenchville	Maple Creek Sask	Admiral 535
Frenette	Portneuf Q	St Basile, 535
Freppel	Kamouraska Q	Lafontaine 529
†Freshwater	Pontiac Q	Campbell's Bay 535
Freshwater Bay	Comox-Alberni BC	*via* Alert Bay
†Fresniere	Laval-Two Mountains Q	529·91·99
Friar's Head	Inverness-Richmond NS	Inverness, 529
†Fribourg	Battle River Alta	Beauvallon, 535
†Friendly Cove	Comox-Alberni BC	450·2, 227 (Nootka
Frizzleton	Inverness-Richmond NS	(nverness 529 PO)
**Frobisher* 165	Assiniboia Sask	535·118, 529·251
Frog Lake	Athabaska A	Heinsburg 529
**Frontier* 141	Maple Creek Sask	535 171
†Frood Mine 70	Nipissing O	Sudbury 529, 535
†Frost Village	Shefford Q	Waterloo 535, 529
Froude	Weyburn Sask	535·169
**Fruitland*	Wentworth O	Stoney Creek 529
Fruitvale	Kootenay W BC	585·15 [703
Fryatt	Cochrane O	529·154
Fry's	Assiniboia Sask	535·150
Fugereville	Pontiac Q	Laverlochere 535
Fulda	Humboldt Sask	535·176
Fulford	Brome-Missisquoi Q	535·7
Fulford Harbour	Nanaimo BC	Ganges 450·6
Fullarton	Huron-Perth O	Mitchell 529
†Fuller	Hastings-Peterborough O	529·174
Fullers	Springfield M	East Selkirk, 529
†Fulton's	Wellington N R O	529·188 [535
Furman	Macleod Alta	Claresholm 535
Furnace Falls	Victoria O	529·149
Furness	The Battlefords S	535·164-229
Fusilier	Kindersley Sask	535·233
Gabarouse 679	Inverness-Richmond N S	378 or Louisburg 698 (ferry)
Gabarouse Barachois	Inverness-Richmond N S	Louisburg 698
Gabarouse Lake	Inverness-Richmond N S	Louisburg 698
Gabelle	Three Rivers Q	La Gabelle 535
Gabriola	Nanaimo BC	*via* Nanaimo, B C
Gadsby 141	Camrose A	535·233
Gads Hill Station	Perth O	529·187
Gage	Peace River A	645·3
**Gagetown*	Royal N B	529·58, 390
Gagné	Bonaventure Q	Maria 529
Gagnon	Dorchester Q	Ste. Justine 675
Gahern	Medicine Hat Alta	Etzikom 535
Gainford	Jasper-Edson A	529·320
**Gainsborough* 285	Assiniboia Sask	535·118
Gairloch Mountain	Cape Breton N.-Victoria NS	*via* Baddeck or Iona 529
Galahad 145	Camrose A	529·324
Galena	Kootenay East. BC	Spillamacheen 535
**Galetta*	Carleton O	529·214

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Galiano	Nanaimo B C	450·6
Galilee	Moose Jaw Sask	529·270
Gallagher	Westmorland N B	Canaan 529
Gallant	Charlevoix-Saguenay Q	*via* Betsiamites
Gallant Settl'm'nt	Westmorland N B	Shediac 529
Gallichan	Chapleau Q	La Sarre 529
Gallingertown	Stormont O	Aultsville 529
Gallivan	The Battlefords S	529·279
Gallix	Charlevoix-Saguenay Q	Clarke City 348.2, 349.2
Galloway	Kootenay East. BC	535·69
†Galloway	Jasper-Edson A	529·320
**Galt* 15,126	Waterloo S R O	529·181-188, 535·35,
Gambier Harbour	Vancouver Nth. BC	455 [578, 615
Gamebridge	Muskoka-Ontario O	529·130-173
Gameland	Kenora-Rainy R. O	Sleemans 529
Gamelin	Mercier Q	Maisonneuve 529
**Gananoque* 4,010	Leeds O	702
†Gananoque Junc	Leeds O	529·83, 702
**Ganges*	Nanaimo B C	450·6
Gang Ranch	Cariboo B C	Williams Lake 650
†Gap View	Assiniboia Sask	Forget 535
Garant	Bellechasse Q	St. Camille 675
Garden Head	Maple Creek Sask	Carmichael 535
Garden Hill	Durham O	Campbellcroft 529
Garden Island	Frontenac-Addington O	Kingston, 529, 535
Garden of Eden 260	Pictou N S	Sunnybrae 529
Garden River	Algoma W R O	535·67
Gardenton	Provencher M	529·224
**Gardenvale*	Jacques Cartier Q	Ste. Annes 535, 529
Gardenview	Jasper-Edson A	Barrhead 645
†Gardenville	Prince Edward-Lennox O	529·147
Gardiner	Cochrane O	699·6
Gardiner Mines	S. Cape Breton N S	698
Gardner's Creek	St. John-Albert N B	Saint John 529, 535
Garfield	Calgary W A	Cremona 535
Garibaldi	Vancouver N., B. C.	650
Garin	Bonaventure Q	Bonaventure 529
Garland	Dauphin M	529·232
Garland	Digby-Annapolis-Kings NS	Weston 562
Garneau Jonction	Champlain Q	535·19, 529·85-92 (RR n. Garneau)
†Garnett	St. John-Albert N B	*via* Saint John
†Garnett	Haldimand O	Hagersville 529, 623
†Garrett	Comox-Alberni BC	455
Garrick	Melfort S	535·178
Garrington	Red Deer Alta	Bowden 535
†Garry	Cape Breton N.-Victoria NS	*via* Baddeck, N S
**Garson*	Nipissing O	529·130 (R. R. name Garson Mine)
Garson Quarry 290	Springfield M	535·102 (R R name Garson)
Garth	Athabaska A	Bonnyville 529
Garthby Station	Megantic-Frontenac Q	675
Garthland	Prince Albert S	Duck Lake 529
†Gascoigne	Swift Current S	535·161
Gascons	Bonaventure Q	529·116
Gascons Ouest	Bonaventure O	Gascons 529
**Gaspé* 921	Gaspé Q	529·116, 348·1
Gaspe Harbour	Gaspé Q	348·1 or *via* Gaspé
Gaspereau Forks	Royal NB	Chipman 529, 535
Gaspereaux	Digby-Annapolis-Kings NS	Wolfville 562
Gaspé West	Gaspé Q	Gaspé 529
**Gatchell*	Nipissing O	Sudbury 529, 535
Gateway	Nipissing O	*via* North Bay
**Gatineau* 2810	Hull Q	535·18
†Gaudette	Pontiac Q	Kipawa 535
Gauthier	Gaspé Q	Ste. Adelaide 529
Gauvin	Bonaventure Q	Maria 529
Gauvreau	Gloucester NB	Tracadie 529
Gay's River 537	Colchester-Hants N S	Shubenacadie 529
Gaythorne	Northumberl'd NB	Tracadie 529
Geary	York-Sunbury NB	Rusagonis 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Gelert	Victoria O	529·171
Gem	Medicine Hat A	535·249
Gendron	Berthier-Maskinongé Q	St. Paulin 529
Genesee	Wetaskiwin A	Sunnybrook 535
Genier	Cochrane O	699·6
Genthon	Winnipeg S R M	*via* Winnipeg
Gentilly 494	Nicolet-Yamaska Q	Des Ormeaux 529
Geoffroy	Pontiac Q	535·26
Georgefield	Colchester-Hants NS	Burton's 562
George's River 475	Cape Breton N.-Victoria NS	529·14
George's River Sta	Cape Breton N.-Victoria NS	529·14
**Georgetown* 769	King's P E I	529·3
**Georgetown* 2,510	Halton O	529·185-192
Georgeville	Stanstead Q	342 or Magog 535
Georgeville	Antigonish-Guysborough NS	Antigonish 529
Georgina Island	York N R O	Pefferlaw 529
Gerald	Melville S	529·245
**Geraldton* 2969	Port Arthur O	529·131
Gergovia	Maple Creek Sask	Valmarie 535
Gerin	Berthier-Maskinongé Q	St. Justin 529
Germania	Muskoka-Ontario O	Gravenhurst 529
†German Mills	Waterloo S R O	529·181
Germansen Landing	Cariboo BC	228 or Vanderhoof 529
Germantown	St. John-Albert NB	Albert 529
Gerrard	Kootenay W BC	Lardeau 445·3
†Gerrard Island	Halifax N S	Musquodoboit Harbour 5·9
Gervais	Montmagny-l'Islet Q	Daaquam 675
Gethsemani	Charlevoix-Saguenay Q	123, 348·2 (L'd'g. name Romaine)
Geyser	Selkirk M	Arborg 535 or Hnausa 535
Ghost Pine Creek	Red Deer A	Three Hills 529
Ghost River	Port Arthur O	529·156
†Giant's Lake	Antigonish-Guysboro' N S	Antigonish 529
Gibbon	Royal N B	Sussex 529
Gibbons Station	Jasper-Edson A	529·318
Gibbs	Lake Centre S	535·160
**Gibsons Landing* [271	Vancouver N BC	455
Giffard 4,698	Quebec-Montmorency Q	676
Gifford Station	Fraser Valley B C	514
Gignac	Bonaventure Q	St. Godfroi 529
Gilbert Cove	Digby-Annapolis-Kings NS	Sissiboo Falls 562
Gilbert Plains 804	Dauphin M	529·259
Gilford	Dufferin-Simcoe O	529·193
Gilks	Northumberl'd. NB	Doaktown 529
Gillam	Churchill M	529·246
Gillander's Mount	Cape Breton N.-Victoria N S	*via* Baddeck, N S
Gillespie	Melville S	529·254
†Gilley	N. Westminster BC	514
†Gillies Bay	Comox-Alberni BC	455
Gillies Depot	Timiskaming O	699
†Gillies Lake	Cape Breton N.-Victoria NS	Sydney, 529
Gillies Point	Cape Breton N.-Victoria N S	Iona 529
Gillies Point East	Cape Breton N.-Victoria N S	Iona 529
Gillis Cove	Inverness-Richmond N S	Orangedale 529
Gillisdale	Inverness-Richmond N S	Strathlorne 529
Gillisville	Cape Breton N.-Victoria NS	Leitches Creek 529
Gilmour	Hastings-Peterborough O	529·147
Gilroy	Swift Current Sask	529·282
Gilt Edge	Battle River Alta	Wainwright 529
Gilwood	Peace River A	High Prairie 645
Gimli 853	Selkirk M	535·123
†Ginol	Kootenay E. BC	Sirdar 535
Girard	St. Johns-Iberville-Napierville Q	529·87
Girardville Centre	Lake St. John-Roberval Q	Albanel 529
Gironde	Témiscouata Q	St. Honore 700
Girouardville	Kent N B	Buctouche 529
**Giroux*	Provencher M	529·238
Girouxville	Peace River A	645·1
Girvin 92	Lake Centre S	529·255
**Giscome*	Cariboo B C	529·350
Glace Bay 25,147	S. Cape Breton N S	698
Glacier	Kamloops B C	535·70
Glacier Creek	Yukon	*via* Dawson, Yu.
†Gladeside	Kent N B	St. Anthony 529
Gladmar	Weyburn Sask	535·142
**Gladstone* 669	Neepawa M	529·226, 535·100
Glamis	Rosetown Biggar S	535·146
Glammis	Bruce O	Pinkerton 529
†Glamorgan	Durham O	Millbrook 529
Glanford Station	Wentworth O	529·196
†Glanmire	Hastings-Peterborough O	Millbridge 529
Glanworth	Middlesex E R O	617
Glasgow	Cape Breton N.-Victoria NS	Boisdale 529
Glasgow Station	Renfrew S R O	529·214
†Glasier	York-Sunbury N B	535·300
**Glaslyn* 144	N. Battleford Sask	529·283
Glasnevin	Wood Mountain S	535·170
Glassburn	Antigonish-Guysborough NS	Heatherton 529
Glassville	Victoria-Carleton N B	Bristol 535
Glaude	Westmorland N B	Shediac 529
†Glebe Road	Antigonish-Guysborough NS	Antigonish 529
Gledhow	Rosetown-Biggar S	Donavon 529
Gleichen 435	Macleod Alta	535·225-248
Glenada	St. Maurice-Lafleche Q	Shawinigan Falls 529,535
Glen Adelaide	Assiniboia Sask	Wawota 535
†Glen Afton	Nipissing O	529·137
Glen Alda	Hastings-Peterborough O	Coe Hill 529
Glen Allan	Wellington N R O	Wallenstein 535
Glen Almond	Hull Q	Buckingham 535
Glen Alpine	Antigonish-Guysborough NS	Antigonish 529
Glenannan	Huron N R O	535·41
Glen Arm	Victoria O	Lorneville 529
Glenavon 176	Qu'Appelle Sask	529·258
Glen Bain	Wood Mountain S	535·163
Glenbervie	Colchester-Hants N S	Brookfield 529 or Up Musqu'boit 529
Glenboro'	Macdonald M	535·119
†Glenbow	W. Calgary Alta	535·225
Glenbrea	Lake Centre Sask	Craven 535
†Glenbrook	Glengarry O	535·62
†Glen Buell	Leeds O	Forthton 529
†Glenburnie	Frontenac-Addington O	Kingston, 529, 535
Glenbush	N. Battleford Sask	529·283-292, 535·183
Glencairn	Dufferin-Simcoe O	529·191
Glencairn	Neepawa M	529·226
**Glencoe* 827	Middlesex W R O	529·202-205-209, 535·42, 712
†Glencoe 764	Inverness-Richmond NS	529·33
Glencoe	Restigouche-Madawaska NB	529·52 (R.R. name Christopher)
Glencoe Mills	Inverness-Richmond N S	Mabou 529
†Glencove	Antigonish-Guysboro' N S	South River 529
Glen Cross	Dufferin-Simcoe O	Orangeville 535
Glen Currie	Inverness-Richmond NS	*via* Sydney, N. S.
Glendale	Inverness-Richmond N S	West Bay Road 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Glendale	Middlesex O	*via* London, Ont.
†Glendale	Algoma W O	502·1
Glendevon	Kootenay West BC	445·1
Glendon	Athabaska A	529·327
Glendower	Melfort S	Nipawin 535
Glendyer	Inverness-Richmond N S	529·33 [PO]
†Glendyne	Témiscouata Q	529·118 (Boisvert
Glen Eagle	Wright Q	535·27
Glen Echo	Muskoka-Ontario O	420
†Glen Elbe	Leeds O	529·150
Glen Elder	Mackenzie Sask	Hyas 529
Glenely 472	Antigonish-Guysboro' NS	Antigonish 529
**Glenella*	Neepawa M	529·226
Glenellen	Kindersley Sask	Herschel 535
Glenelm	Chateauguay-Huntingdon Q	Athelstan 633
Glen Elmo	Marquette Man	Rossburn 529
Glenevis	Jasper-Edson A	529 322
Glen Ewen 151	Assiniboia Sask	535·118
Glenfarne	Wright Q	Kazabazua 535
†Glenfield	Frontenac-Addington O	Lavant 535
Glenford	Jasper-Edson Alta	Onoway 529
†Glenforsa	Marquette M	529·230
Glengarry Stat'n	Pictou N S	529·13
†Glen Gordon	Glengarry O	535·62
Glengrove	York N O	*via* Toronto
Glen Haven	Halifax N S	French Village 529
†Glenhewitt	Wetaskiwin A	Rimbey 535
**Glenholme*	Colchester-Hants N S	East Mines 529
Glenhope	Neepawa M	McCreary 529
Glen Huron	Simcoe N R O	529·191
†Glen Island	Prince Edward-Lennox O	Picton 529
Glenister	Jasper-Edson A	Rochfort Bd'ge 529
Glenkeen	Antigonish-Guysboro' N S	Monastery 529 or *via* Guysboro
Glen Kerr	Swift Current Sask	529·289
Glenlea	St. Boniface M	529·221, 585·2, 647
Glen Leslie	Peace River A	Grande Prairie 645
†Glenlily	Kootenay E BC	535·69
†Glenlivet	Wright Q	Wakefield 535
Glenlivet	Restigouche-Madawaska NB	Flatlands 529
†Glen Major	Ontario O	535·34
Glen Margaret	Halifax N S	French Village 529
Glen Mary	Melfort S	Kinistino 529
Glen McPherson	Maple Creek Sask	Mankota 535
Glen Meyer	Norfolk O	*via* Tillsonburg, O
Glen Miller	Hastings S O	Trenton 529, 535
Glenmont	Digby-Annapolis-Kings N S	Sheffield Mills 562
Glenmorris	Brant O	615
Glen Morrison	Cape Breton N-Victoria N S	*via* Sydney NS
Glenmount	Muskoka-Ontario O	315
†Glen Norman	Glengarry O	535·33
Glenora	Lisgar M	529·225
†Glenora	Prince Edward-Lennox O	Picton 529
Glenora	Inverness-Richmond N S	West Bay Road 529
Glenora Falls	Inverness-Richmond NS	Mabou 529
Glen Orchard	Muskoka-Ontario O	420
Glen Park	Wetaskiwin A	Buford 535
†Glen Payne	Rosetown-Biggar S	535 180
Glen Rae	Lambton-Kent O	623·37
Glen Road	Antigonish-Guysborough NS	Antigonish 529
Glen Robertson	Glengarry O	529·211-212
†Glenrosa	Yale BC	Westbank 445·6, 460
†Glen Ross	Hastings SR O	Anson 529
Glenroy	Glengarry O	535·33
Glen Sandfield	Glengarry O	529·212

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Glenside 108	Lake Centre S	535·153
Glen Souris	Macdonald M	Martinville 529
Glen Sutton	Brome-Missisquoi Q	Glenton 535
†Glen Tay	Lanark O	535·34-50
†Glen Titus	Royal NB	Hampton 529
†Glenton	Brome-Missisquoi Q	535·3 (Glen Sutton)
Glen Tosh	Cape Breton N.-Victoria N S	*via* Baddeck
**Glentworth*	Wood Mountain S	535·140
†Glenvale	Frontenac-Addington O	535·61
Glenvale	Timiskaming O	Charlton 699
Glen Valley	N. Westminster BC	529·347
Glenville	Inverness-Richmond N S	Black River 529
†Glenwalker	Kamloops BC	535·92
Glenwater	Fort William O	529·132
**Glen Williams*	Halton O	Georget'wn 529
Glenwood	Shelburne-Yarmouth-Clare NS	Argyle 529
Glenwood	Royal NB	529·58, 390 (Land'g name Williams)
†Glenwood	Kent O	656·2
†Glenwood	Macleod Alta	535·239 (P O name Glenwoodville)
Glenwood Beach	Dufferin-Simcoe O	Craigvale 529
Glenwoodville	Macleod Alta	535·189 (RR name Glenwood)
Glidden 89	Kindersley Sask	529·267-285
†Gloucester	Carleton O	535·59
†Gloucester Junc	Gloucester NB	529·50-60
Glyn	Nanaimo BC	*via* Victoria, B C
Goat River	Cariboo BC	529·350
†Gobles	Oxford O	Princeton 529
Godbout	Charlevoix-Saguenay Q	348·2, 349·2, 123,
Goddard	Medicine Hat Alta	Foremost 535
**Goderich* 4,521	Huron N R O	535·37, 529·186
Godfrey	Frontenac-Addington O	535·61
God's Lake	Churchill M	179, 185 or Ilford
Goff's	Halifax N S	Enfield 529 [529
Gogama	Nipissing O	529·131
Go Home (P. O. in Summer)	Muskoka-Ontario O	432, or Midland 529, 535
Golburn	Melfort S	535·144
Gold Bar	Cariboo BC	Dawson Creek 645
Goldboro' 296	Antigonish-Guysboro' N S	368 or Antigonish 529
Gold Bridge	Cariboo BC	Shalalth 650
Goldbrook	Cape Breton N.-Victoria N S	*via* Baddeck
Goldburg	Rosetown-Biggar S	Biggar, 535, 529
**Golden*	Kootenay East BC	535·70-84
†Golden Arm	Kenora-Rainy River O	184
Goldenburg	Algoma E R O	Dayton 535
Golden Lake	Renfrew N R O	529·214-216
Golden Prairie	Maple Creek Sask	535·145
Golden Ridge	N'th Battleford S	St. Walburg 529
Golden Spike	Jasper-Edson A	Spruce Grove 529
Golden Stream	Neepawa M	529·226
Golden Vale	Yorkton S	Theodore 535
Golden Valley	Parry Sound O	Trout Creek 529
Goldenville	Antigonish-Guysboro' N S	Antigonish 529
Goldfields 277	Nth. Battleford S	444, 175
Goldlands	Cochrane O	Kelso 699
†Gold Park	Algoma W R O	Wawa 502
Goldpines	Kenora-Rainy R O	156 or Hudson 529
Gold River	Queens-Lunenburg N S	Western Shore 529
Gold Rock	Kenora-Rainy River O	Wabigoon 535
†Goldstone	Wellington N R O	529·188
Gold Stream	Nanaimo BC	535·88
†Goldthorpe	Timiskaming O	699
Gollier	Wood Mountain S	Flintoft 535
Gondola Point	Royal NB	Rothesay 529
Gonor	Springfield M	535·102, 529·204

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
*Gooderham	Victoria O	529·149
Goodeve 267	Melville S	529·245
Goodfare	Peace River A	Hythe 645
Goodfish Lake	Athabaska A	Spedden 529
Good Hope	Vegreville A	Fort Sask. 529
Goodlands	Souris M	535·126
Goodridge	Athabaska A	Therien 529
Goodsoil	Nth. Battleford S	Meadow Lake 535
Goodwater 86	Weyburn Sask	529·263
Goodwin	Peace River A	Grande Prairie 645
Goodwin Mill	Gloucester N B	Bathurst 529
*Goodwood	Muskoka-Ontario O	529·177
Gooseberry Cove	St. John-Albert N B	Musquash 535
Goose Lake	Athabaska A	Lac la Biche 645
Gordon	Portage la Prairie M	529·231
†Gordon	Essex S R O	623·30
Gordon Bay	Parry Sound O	529·130, 535·49
Gordondale	Peace River A	Pouce Coupe 645 (Summer) Spirit River 645 (Wint.)
†Gordon Head	Nanaimo B C	*via* Victoria, B C
Gordon Lake	Algoma W R O	Desbarats 535
†Gordon Lake	Mackenzie Dist. N W T	175
Gordonsville	Victoria-Carleton N B	Bristol 535
Gore 1347	Colchester-Hants N S	Kennetcook 562
Gore	Richmond-Wolfe Q	529 82
*Gore Bay 697	Algoma E R O	438, or Little Current 535
Gore's Landing	Northumberland O	Cobourg, 529, 535
Goring	Grey N R O	Markdale 535
Gorlitz	Yorkton S	529·257
Gormanville	Colchester-Hants N S	Kennetcook 562
*Gormley	York E R O	529·130
*Gorrie	Huron N R O	535·41
†Goshen	Renfrew S R O	529·214
Goshen	St. John-Albert N B	Elgin 529
Goshen 389	Antigonish-Guysboro' N S	Antigonish 529
Goudalie	Kent N B	St. Anthony 529
Goudreau	Algoma W R O	502·1
Goulais River	Algoma W R O	*via* Sault St. Marie
Gould	Compton Q	Scotstown 535
Gould Station	Compton Q	535·7 (RR n. Gould)
Gouldtown	Swift Current Sask	529·289
Goulet	Bellechasse Q	Brie 529
Goupil	Matapedia-Matane Q	Matane 528
Gourd	Pontiac Q	Villemontel 529
Gourin	Athabaska A	Lac la Biche 645
Gouverneur	Maple Creek S	535·170
Govan 325	Lake Centre S	535·1f5
Govenlock	Maple Creek Sask	535·170
†G'vernm'nt Park	Nipissing O	529·137
Gowanstown	Perth O	529·187
Goward	Timiskaming O	699
†Gower Point	Comox-Alberni B C	455
Gowganda	Timiskaming O	Elk Lake 699
Gowland Mount'n	St. John-Albert N B	Elgin 529
*Gracefield 532	Wright Q	535·27
Grafton	Northumberland O	529·83, 535·50
Grafton	Digby-Annapolis-Kings N S	562·5
Graham	Port Arthur O	529·162
†Graham Bay	Carleton O	529·214
Grahamdale	Selkirk M	529·231
†Graham Hill	Weyburn Sask	Bromhead 535
Graham Landing	Kootenay W B C	445·1
†Grahamville	Churchill M	Minitonas 529
Grainfield	Northumberl'd N B	Renous 529
Grainger	Bow River Alta	529·316
Grainland	Swift Current S	529·271
Graminia	Jasper-Edson Alta	Spruce Grove 529
Gramont	Labelle Q	Lac Remi 529
Granada	Pontiac Q	Rouyn 529, 699
†Granada	Jasper-Edson Alta	529·320 (P. O. name Northville)

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
*Granby 14,146	Shefford Q	529·90, 629
†Granby West	Shefford Q	629
†Grand Anse	Gloucester N B	529·60
Grand Bay	Royal N B	535·307
Grand Beach	Springfield M	529·240
*Grand Bend	Huron-Perth O	Park Hill 529
Grandbois	Temiscouata Q	St. Arsene 529
Grand Cascapedia	Bonaventure Q	529 (R R name Cascapedia)
Grand Centre	Athabaska A	Le Goff 529
Grand Coulee	Lake Centre S	535·149
Grand Desert	Halifax N S	Dessert 529
Grand Detour	Matapedia-Matane Q	Matane 528
†Grand Deuxieme	Matapedia-Matane Q	Matane 528
Grande Aldouane	Kent N B	Richibucto 610
Grande Anse	Inverness-Richmond NS	Louisdale 529
Grande Anse	Gloucester N B	529·60
Grande Baie 2228	Chicoutimi Q	685·5
Grande Clairiere	Souris M	529·223
Grande Grève	Gaspé Q	348·1, or *via* Gaspé
Grande Grève	Inverness-Richmond NS	St. Peters 529
*Grande Ligne	St. John's-Iberville Napierville Q	529·87
Grande Mont'gne.	Beauce Q	St. Joseph 675
Grand Entry	Gaspé Q	347
Grande Pointe	St. Boniface M	535·115
*Grande Prairie 1724	Peace River A	645·1, 177
Grande Riviere 630	Gaspé Q	529·40
Grande Riviere Ouest	Gaspé Q	Grande Riviere 529
Grandes Bergeronnes 504	Charlevoix-Saguenay Q	*via* Tadoussac
Grandes Piles	St. Maurice-Lafleche Q	535·19
Grand Etang	Inverness-Richmond N S	358, 360, or Inverness 529
Grande Vallee	Gaspé Q	Gaspé 529
*Grand Falls 1806	Victoria-Carleton NB	535·302, 529·51
Grand Fonds	Charlevoix-Saguenay Q	La Malbaie 529
*Grand Forks 1161	Yale B C	585·16, 535·72
Grand Harbour	Charlotte N B	Grand Manan 403
†Grand Haven	Cariboo B C	*via* Fort St. John
Grandigue	Kent N B	Shediac 529
Grandin	Athabaska A	Lac la Biche 645
Grand Lake Sta	Halifax N S	529·12
Grandmaison	Restigouche-Madawaska N B	St. Jacques Church 700
†Grand Manan	Charlotte N B	403 (North Head
Grand Marais	Springfield M	529·240 [P O
Grand-Mère 8,588	St. Maurice-Lafleche	529·85, 535·29
Grand Métis	Matapedia-Matane Q	St. Octave 529 or Priceville 528
Grand Mira, north	Inverness-Richmond N S	*via* Sydney
Grand Mira, south	Inverness-Richmond N S	*via* Sydney
Grand Narrows 852	Cape Breton N.-Victoria NS	529·14, 378
Grandora	Rosetown-Biggar S	529·245
Grand Pabos	Gaspé Q	Chandler 529
Gr. Pabos Ouest	Gaspé Q	Chandler 529
Grand Plaque	Gaspé Q	*via* Ste. Anne des Monts
Grand Pré	Digby Annapolis-Kings NS	562·1
Grand Rang	Dorchester Q	Ste. Germaine 675
Grand Rapids	Selkirk M	442, in winter *via* Mafeking, 529
†Grand Remou	Rimouski Q	Mont Joli, 529, 528

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Grand Remous..	Wright.....Q	Maniwaki 535
Grand River	Inverness-Richmond...N S	St. Peters 529
Grand River Falls	Inverness-Richmond...NS	St. Peters 529
Grand Ruisseau..	Gaspé.....Q	Grindstone Island 347, 348·1
Grand St. Esprit.	Nicolet-Yamaska.....Q	Ste. Monique 529
Grand St. Louis..	Nicolet-Yamaska.....Q	Des Ormeaux, 529
**Grand Valley* 614	Wellington NR..O	535·41
†Grand View	Queen's.....P E I	529·5 (Newtown Cross P O)
Grand View	89 Grand St	Brantford City
**Grand View* 696	Dauphin.....M	529·259
†Grandview.....	Royal .....N B	529·58 (Browns
Grangeville.....	Kent.....N B	529·50 [Flats P O)
Granite Bay.....	Comox-Alberni BC	455
Graniteville.....	Stanstead.....Q	Beebe Jct. 675
Granlea.....	Medicine Hat. Alta	Etzikom 535
Grantham	Medicine Hat. Alta	535·242
Granthams Ldg..	Vancouver N..BC	455
**Granton*.....	Middlesex E R...O	529·185
Grantville.....	Inverness-Richmond....NS	Macintyre Lake 529
Granum 238	Macleod .....Alta	535·228
Granville.....	Yukon.....	*via* Dawson, Yu.
Granville Centre.	Digby-Annapolis-Kings.....N S	Annapolis Royal 562
Granville Ferry.. 591	Digby-Annapolis-Kings.....NS	(Bridge to Annapolis Royal)
†Graphite.....	Hastings-Peterboro-....O	529·147
Grass Cove	Cape Breton N.-Victoria ....N S	Iona 529
Grassdale	Weyburn.....S	529·284
†Grasshill.....	Victoria..... .O	529·173
Grassie..	Lincoln.. .....O	703 (R. R. name
Grassland.....	Athabaska.....A	Boyle 645 [Grassies)
Grassmere	Muskoka-Ontario O	315 or Huntsville
Grass River.....	Neepawa.....M	Tenby 529 [529
Grassy Lake.....	Medicine Hat. Alta	535·230
Grassy Plains ...	Skeena . .....B C	Burns Lake 529
Grattan	Northumberl'd NB	Loggieville 529
Grattan	Renfrew S R.....O	Caldwell 529
†Gratten Lake...	Joliette-L'Assomption-Montcalm.....Q	Rawdon 529
Gratz	Battle River..Alta	Elk Point 529
Gravel.....	Bonaventure....Q	Caplan 529
†Gravel.....	Port Arthur.....O	535·66
Gravelbourg. 1118	Wood Mountain .S	529·270
**Gravenhurst* 2,084	Muskoka-Ontario O	529·193, 420
Gray	Weyburn .... Sask	529·251
Grayburn.....	Moose Jaw...Sask	529·271
Gray Creek.....	Kootenay W...BC	Procter 535
Gray Rapids.....	Northumberland N B	Blackville 529
Grayson 277	Melville.....S	535·155
Graysville.	Macdonald.....M	529·227
Gray Valley.....	Argenteuil.....Q	529·99
Graywood	Digby-Annapolis-Kings..... N S	Annapolis Royal 562
†Great Rear Lake	Mackenzie...NWT	444, 175
Great Central ...	Comox-Alberni BC	535·88
Great Deer	N. Battleford. Sask	Borden 529
†Great Desert ...	Nipissing .....O	Rutherglen 535
Great Falls ..108	Springfield.....M	535·102
**Great Village*...	Colchester-Hants. ..N S	Londonderry 529
Greece's Point...	Argenteuil.....Q	Cushing 529
Greenan.....	Kindersley....Sask	529·267
Greenbank	Ontario .....O	Blackwater 529
†Greenbush	Mackenzie .....S	529·232
Green Court	Jasper-Edson . .A	529·322
†Greendale	Antigonish-Guysborough NS	Antigonish 529
†Greene	Kindersley...Sask	529·269
Greenfield.....	Glengarry .....O	529·211
Greenfield....479	Queens-Lunenburg..NS	Liverpool 529
Greenfield	Colchester-Hants.....N S	Union 529
Greenfield Park.....1,795	Chambly-Rouville ..... Q	629
Green Glade.....	Battle River...Alta	Chauvin 529
Green Harbour 942	Shelburne-Yarmouth-Clare. NS	Lockeport 529
†Greening	Chapleau .....Q	529·120
Green Lake.....	N. Battleford. Sask	Meadow Lake 535
Greenlawn.....	Battle River..Alta	Clandonald 535
Greenlay	Richmond-WolfeQ	Windsor Mills 529,
†Green Mountain	Lanark .....O	Flower 535
Greenock	Bruce.....O	Walkerton 529, 535
Greenough Settlement.	Halifax.....N S	Musquodoboit Harbour 529
†Green Point....	Gloucester....N B	529·50 (Pointe Verte, P.O.)
Green Ridge	Provencher .... M	Dominion City 535
Green River	Ontario... .....O	Locust Hill 535
†Green River	Restigouche-Madawaska .N B	535·302, 529·51 (Rivière Verte PO)
†Green Road ...	Victoria-Carleton....N B	535·303
Green's Brook ...	Pictou.....N S	James River 529
Greenshields.....	Battle River .Alta	529·245
†Greenslide.....	Kamloops.....BC	535·75 (Mount Cartier P O)
Greenstreet	The Battlefords..S	535·175
Greensville.....	Wentworth.....O	Dundas 529, 703
†Greenvale	Pictou..... N S	Thorburn 529
Green Valley....	Glengarry ..... O	535·33
Greenview	Hastings-Peterborough..O	Maynooth 529
Greenville Stat'n.	Cumberland ..N S	529·12
Greenwald.....	Springfield.....M	Beausejour 535, or Scanterbury 529
Greenway.....	Macdonald.....M	529·225·227
Greenwich.....	Digby-Annapolis-Kings .....NS	Port Williams 562
Greenwich Hill...	Royal .....N B	Victoria 529
Greenwood	Ontario.....O	Claremont 535
**Greenwood* ..362	Yale.....B C	535·72
†Greenwood.....	Shelburne-Yarmouth-Clare. NS	529·26
Greer Mount	Pontiac ..... Q	Shawville 535
Gregan	Northumberl'd NB	Loggieville 529
Gregg	Neepawa.....M	529·245
Gregherd.....	Melville.....Sask	Southey 535
Gregoires Mill...	Cochrane .....O	529·154
Gregory.....	Muskoka-Ontario O	420
Grenadier Island.	Leeds.....O	Mallorytown 529
**Grenfell* 846	Qu'Appelle...Sask	535·169, 529·251
**Grenville* ...738	Argenteuil.....Q	535·18, 529·91
Grenville Bay..	Argenteuil.....Q	Grenville 535, 529
**Gretna* 507	Lisgar .....M	535·116
†Grey's Mills.....	Royal .....N B	Rothesay 529
Griffin.....136	Weyburn. ...Sask	535·169, 529·251
Griffith	Renfrew S R ... O	Caldwell 529 or Eganville 529, 535
Grifton.....	Dauphin..... M	Gilbert Plains 529
Grimmet.....	7668 Main St.....	Vancouver City
**Grimsby*...2,311	Lincoln ..... O	529·203
Grimsby Beach..	Lincoln .....O	529·203
Grimshaw....169	Peace River.... A	645·3
†Grimsthorpe ...	Algoma E R.... O	Little Current 535
**Grindrod*.....	Yale.....B C	535·74
Grindstone Isl'd.	Gaspé.....Q	347, 3481 (Grindstone Landing)
**Griswold*	Brandon. ..... M	535·112
†Grog Brook Dam	Restigouche-Madawaska. NB	529·52 (Menneval P O)
Grondines 435	Portneuf.....Q	535·21
Grondines Statn..	Portneuf.....Q	535·21

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEEKEY, PP. 107-113
Gronlid	Melfort	S 535·157
Gros Cap	Gaspé	Q Grindstone Island 347, 348·1
Grosmont	Athabaska	A Athabaska 529
Gros Morne	Gaspé	Q *via* Mont Louis
Gros Pin	Quebec-Montmorency	Q Charlesbourg 529
Grosse Isle	Selkirk	M 529 231-242
Grosses Coques	367 Shelburne-Yarmouth-Clare	NS Belliveaux 562
Grosses Roches	Matapedia-Matane	Q Matane 528
Grosswerder	Kindersley	S Cactus Lake 529
Grosvenor	Antigonish-Guysborough	NS Tracadie 529
Groton	Medicine Hat	Alta Foremost 535
Grouard	347 Peace River	A 645·1
Groundbirch	Cariboo	BC Dawson Creek 645
Grove Creek	Pontiac	Q Kazabazua 535
Grovedale	Peace River	A Grande Prairie 645
Grove Park	Qu'Appelle	Sask Whitewood 535
Grove Park Lodge	Muskoka-Ontario	O Bigwin Island 315
Groves Point	Cape Breton-Victoria	N.S Little Brasd'Or 529
†Grund	Macdonald	M Baldur 529
Grunthal	Provencher	M Carey 535
Guay	Levis	Q *via* Levis, Q
Gueguen	Kent	N B Notre Dame 529
Guelph	23,074 Wellington S R	O 529·185-188, 535·37
†Guelph Jct.	Halton	O 535·35-37-56
Guenette	Labelle	Q 535·23
Guercheville	Restigouche-Madawaska	N B St. Quentin 529
Guerin	Pontiac	Q Angliers 535
Guernsey	112 Humboldt	Sask 535·156
†Guichon	N. Westminst'r	B C (See Port Guichon)
Guigues	Pontiac	Q Ville-Marie 535
Guimond	Kent	N B Richibucto 529
†Guindon	Dorchester	Q Morisset 675
Guiney	Renfrew S R	O Barry's Bay 529
Guitar	Gloucester	N B Turgeon 529
Guite	Bonaventure	Q Maria 529
†Gulf Shore	Cumberland	N S Pugwash 529
†Gull Cove	S. Cape Breton	N S Louisburg 698
Gull Lake	827 Maple Creek	Sask 535·225
Gundy	Cariboo	B C 645·1
Gunn	Jasper-Edson	A 529·322
†Gunne	Kenora-Rainy R	O 535·51 (Waldhof PO)
Gunning Cove	Shelburne-Yarmouth-Clare	NS 529·26
Gunningsville	St. John-Albert	N B Moncton 529
†Gunnworth	Rosetown-Biggar	S 535·146-147-180 (Gunworth P O)
Gunter	Hastings-Peterborough	O Gilmour 529
Gunton	Selkirk	M 535·122
Gunworth	Rosetown-Biggar	S 535·146-147 (R. R. n. Gunnworth)
†Gurney Gold	Churchill	M 529·243, 181
Gurneyville	Athabaska	A Bonnyville 529
Guthrie	Simcoe N R	O Oro 529
Guy	Peace River	A Donnelly 645
Guynemer	Dauphin	M Steep Rock 529
Guysborough	1008 Antigonish-Guysborough	NS 368, 366 or Monastery 529
Guysboro' Intervale	Antigonish-Guysborough	N S Afton 529
Gwynne	Wetaskiwin	A 535·232
Gypsum Mines	Colchester-Hants	N S Newport Sta. 562
Gypsumville	Selkirk	M 529·231
Hacheyville	Gloucester	N B Tracadie 529
Hachi	Gloucester	N B Shippigan 529
Hackett	Acadia	A 529·325
Hackett's Cove	569 Halifax	N S French Village 529
Hadashville	Springfield	M Reynolds 584 or Elma 529
Haddock	Jasper-Edson	A Peers 529
Hadleyville	Antigonish-Guysborough	N S Mulgrave 529
Hadlington	Victoria	O Gooderham 529
†Hadlow	Lévis	Q 529·86
Hafford	342 N. Battleford	Sask 529·256
Hagar	Nipissing	O 535·66
Hagen	Melfort	S 535·176
Hagensborg	Skeena	B C *via* Bella Coola
†Hagerman's Cor's	York E	O Unionville 529
Hagersville	1,452 Haldimand	O 623·34, 529·196
Hague	260 Rosthern	S 529·255
†Ha ! Ha ! Bay	Chicoutimi	Q 329·8 (R R and P O name Bagotville)
Ha! Ha! Bay Jc.	Chicoutimi	Q 529·105
Haight	Camrose	A 529·315
Haileybury	2248 Timiskaming	O 699
Hairy Hill	Vegreville	A 535·164
Halbrite	101 Weyburn	Sask 535·151
Halbstadt	Provencher	M Newcastle 529
Halcomb	Northumberl'd	N B Beaverlodge 645
Halcourt	Peace River	A 445·1
Halcyon H't Spgs	Kootenay W	B C Sprucedale 529
Haldane Hill	Parry Sound	O Douglastown 529
Haldimand East	Gaspé	Q Douglastown 529
Haldimand West	Gaspé	Q 502·1
†Hale	Algoma W	O Malartic 529
Halet	Pontiac	Q 535·65 (R R name 366, 368 [Haleys)
Haley Station	Renfrew N R	O
Half Island Cove	Antigonish-Guysboro'	N S 455
Halfmoon Bay	Vancouver N	B C Barrys Bay 529
Halfway	Renfrew S R	O Brookfield 529
Halfway Brook	Colchester-Hants	N S Monastery 529 or *via* Guysboro'
Halfway Cove	Antigonish-Guysborough	N S Clyde 529
Halfway Lake	Athabaska	A 549 (R R name Newville)
Halfway Riv'r Sta.	Cumberland	N S 529·171
Haliburton	Victoria	O Ashville 529
Halicz	Dauphin	M 562·1, 529·12-25, 368, 383, 360, 378, 350, 210 Ferry with Dartmouth
Halifax	70,488 Halifax	N S
North End	89 Gottingen St.	
Halkirk	118 Camrose	A 535·233
†Hall	Kootenay W	B C 585·15
Hallboro'	Neepawa	M 529·229-244
Hallebourg	Cochrane	O 529·154
†Halliday	Acadia	A 529·314
Hallonquist	Maple Creek	Sask 535·172
Halloway	Hastings South	O 529·169 (R R name Holloway)
†Hallowell	Prince Edward-Lennox	O Bloomfield 529
†Halls	Victoria	O 529·171
†Hall's Glen	Hastings-Peterborough	O Lakefield 529
Halls Harbour	Digby-Annapolis-Kings	N S Centreville 562
Hall's Lake	Victoria	O Gelert 529
†Hall's Prairie	N. Westminster	B C 514
Hallville	Grenville-Dundas	O Mountain 535
Halpenny	Lanark	O Carleton Place 535
†Halsbury	Medicine Hat	Alta 535·246
Halvorgate	Swift Current	Sask 529·289
Halyary	Mackenzie	S Rama 529
Hamel	Beauce	Q St. Georges 675
Hamelin	Portneuf	Q Lachevrotiere 535
†Hamills Point	Muskoka-Ontario	O 420
Hamilton	164,719 Hamilton E, Hamilton W, Wentworth	O 529·192-196-203-207, 535·44-56
Crown Point	1079 Barton E	O 703
Homeside	258 Kenilworth N	O 399·3
Mount Hamilton	553 Concession St.	O 334
Station B	Barton & Stirton	O
Station C	77 John St. S	O
†Hamilton	Prince	P E I Kensington 529
Hamilton Beach	Wentworth	O *via* Hamilton, O
Hamilton Cove	Charlevoix-Saguenay	Q *via* Les Escoumains
Hamilton M'ntain	Royal	N B Oak Point 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY PP. 107-113
Hamiota 524	Marquette .....M	535·111
Hamlin	Vegreville .....A	Vilna 529
†Hamlin.....	The Battlefords..S	529·262-292,535·183
Hammertown....	York NR..... ..O	Bolton 535
Hammond.....	Russell .....O	535·31
†Hammond.....	Fraser Valley..B C	535·70, (Port Hammond P O)
†Hammond River	Royal .....N B	529·42
Hammondvale..	Royal ..... N B	Sussex 529
Ham Nord	Richmond-Wolfe Q	Victoriaville 529 or Garthby 675
Hampstead.....	Royal ..... N B	529·58, 390
Hampton	Durham .....O	Bowmanville 529, 535
Hampton.... 342	Digby-Annapolis-Kings.....N S	Bridgetown 562, 529
Hampton.....	Queens.....P E I	Borden 529
**Hampton*.....	Royal.....N B	529·42
Hampton Station	Royal.....N B	529·42
Ham Sud.....	Richmond-Wolfe Q	Weedon 675
Hamton Station.	Yorkton .....S	529·230
Hanbury.....	Timiskaming....O	New Liskeard 699
Hanceville	Cariboo.....B C	Williams Lake 650
Handel.....111	Kindertley.....S	535·166
Handsworth.....	Assiniboia....Sask	529·281
Haney.....	Fraser Valley..B C	535·70
Hanford Brook ..	St. John-Albert N B	Hampton 529
Hanley..... 370	Rosthern.....S	529·255
Hanmer.....	Nipissing.....O	529·130
**Hanna*.....1,622	Acadia .....A	529·252-314-325
**Hannon*	Wentworth.....O	Rymal 529
**Hanover*...3,277	Grey-Bruce.....O	529·189, 535·47
Hansard	Cariboo.....B C	529·350
Hansen.....	Algoma W. R. ..O	502·1
**Hantsport*.. 907	Colchester-Hants.....N S	562·1,389
Happy Hollow....	Athabaska.....A	Bonnyville 529
†Happy Mountains	Wright.....Q	Blue Sea 535
†Happy Valley ..	Nanaimo .....B C	*via* Victoria B C
†Harbour au Bouche. 686	Antigonish-Guysborough N S	529·17, 360 (Frankville PO) (Havre Boucher P O)
Harbour Centre..	Antigonish-Guysborough N S	Antigonish 529
Harbourview....	Inverness-Richmond ..N S	Port Hood 529
Harbourville..421	Digby-Annapolis-Kings.....N S	Somerset 562
**Harcourt*.....	Kent.....N B	529·50
Harcourt.....	Victoria.....O	529·149 (R R name Mumford)
Harcus.....	Neepawa.....Man	529·228
†Hardene.....	Kindersley...Sask	529·267
**Hardieville*.....	Lethbridge...Alta	Lethbridge 535
Harding	Brandon.....M	535·110
Hardington.....	York N R..... O	Weston 529, 535
Hardisty 457	Battle River..Alta	535·158-232
†Hardrock.....	Port Arthur.....O	529·131
Hardwicke....	Northumberl'd N B	Loggieville 529
Hardwood Hills..	Richmond-Wolfe Q	Windsor Mills 529
Hardwood Lake..	Renfrew S R....O	Barry's Bay 529
†Hardwood Ridge	York-Sunbury..N B	529·51
**Hardy* 80	Weyburn.....Sask	529·263
†Hardys.....	Westmorland..N B	529·54
†Harewood.....	Westmorland..N B	Salisbury 529
Hargrave	Brandon..... M	535·112
Harlan.....	The Battlefords..S	Rex 535
†Harlech	Wetaskiwin..Alta	529·319
Harlem	Leeds.....O	Philipsville 529
Harley.....	Brant..... O	529·198
Harlington.....	Churchill.....M	Kenville 529
Harlowe.....	Frontenac-Addington....O	Ardendale 535
Harmattan.....	Red Deer....Alta	Olds 535
Harmon Valley..	Peace River.....A	Reno 615
†Harmony Junc..	King's.....P E I	529·4-8
Harmony Mills...	Queens-Lunenburg.....N S	Caledonia 529
Harmsworth.....	Brandon.....M	535·108
Harold.....	Hastings-Peterborough..O	Springbrook 529
Harpellville.	Antigonish-Guysboro....N S	Port Bickerton 368
†Harper's Corners	Wentworth.....O	Flamboro' 535
Harperville.....	Portage la Prairie M	St. Laurent 529
Harptree.....	Wood Mountain..S	529·263
Harricanaw Ouest	Chapleau.....Q	Amos 529
Harrietsville.....	Middlesex E R ..O	535·38
Harrigan Cove ..	Halifax.....N S	Upper Musquodoboit 529
Harrington East.	Argenteuil.....Q	Calumet 535
Harrington Harb	Charlevoix-Saguenay,.....Q	348·2, 123
Harrington, West	Oxford..... O	Lakeside 535
Harris.....224	Rosetown-Biggar S	529·252
†Harrisburg.....	Brant.....O	529·188-201
Harris Hill.....	Kenora-Rainy River...O	Rainy River 529
†Harrison	Stormont.....O	633·2
Harrison Hot Springs	Fraser Valley..B C	Agassiz 535
Harrison Mills .	Fraser Valley..B C	535·70
Harrison's Corners	Stormont.....O	Harrison 633
**Harriston* 1,297	Wellington N R..O	529·188-189, 535·41
†Harrisville.....	Westmorland..N B	529 41
†Harrogate.....	Kootenay East.BC	535·84
Harrop	Kootenay W..BC	535·69
**Harrow*....1158	Essex S R .....O	656·2
Harrowby.....	Marquette.....M	535·101
**Harrowsmith*...	Frontenac-Addington....O	529·140, 535·61
Hart	Wood Mountain..S	535·143
Hartell.....	Macleod..... A	Okotoks 535
Harte Station...	Neepawa..... M	529·245
†Hartford	Cumberland.. N S	Pugwash Junc. 529
Hartington	Frontenac-Addington....O	535·61
**Hartland* ...847	Victoria-Carleton....N B	535·309
Hartley	Victoria .....O	Lorneville 529
Hartley Bay.....	Skeena.....B C	455
Hartleyville....	Macleod.....A	Hillspring 535
**Hartney*....478	Souris ..... M	535·118, 529·223
Hartsmere	Hastings-Peterboro.....O	Detlor 529
†Hartville	Colchester-Hants..... NS	562·1
Harty Station...	Cochrane.....O	529·154
Harvey	St. John-Albert N B	Albert 529
Harvey Bank ...	St. John-Albert N B	Albert 529
Harvey Station .	York-Sunbury. N B	535·307
Harwill.....	Selkirk .....M	Hodgson 529
Harwood.....	Northumberland O	314 or Cobourg 529,535
Haskett.....	Lisgar.....M	Morden 535
Hassan.....	McKenzie.....S	529·276
Hassett.....	Shelburne-Yarmouth-Clare.NS	Weymouth 562
**Hastings* 748	Northumberland O	529·169
†Hastings	St. John-Albert N B	Albert 529
†Hastings.....	Vancouver-Burrard ....B C	535·70
Hatchley Station	Brant..... O	529·198
Hatfield.....	Lake Centre.....S	535·155
Hatfield Point...	Royal ..... N B	Norton 529, 535
Hatherleigh.....	N. Battleford.Sask	529·292,535·183
**Hatley*.....199	Stanstead..... Q	Ayers Cliff 675
Hatton	Maple Creek..Sask	535·145-225
Hattonford....	Jasper-Edson. A	Niton 529
Hatzic	Fraser Valley..B C	535·70
Haultain	Hastings-Peterborough..O	Lakefield 529
†Haultain	Saskatoon.....S	529·255
Hauteur	Rimouski.....Q	Luceville 529
Hauteur Ouest...	Rimouski.....Q	Luceville 529
Hauteur Sud....	Rimouski.....Q	Luceville 529
**Haute Ville*	Quebec, South...Q	(Ayers P.O. of Quebec City)
Haut Lameque ..	Gloucester....N B	Shippigan 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION SEE KEY, PP. 107-113
Haut Paquetville	Gloucester....N B	Burnsville 529
Haut St. Antoine	Kent.....NB	St. Anthony 529
Haut Shippigan..	Gloucester....N B	Shippigan 529
*Havelock...1,093	Hastings-Peterborough..O	535·34
†Havelock.....	Royal .....N B	529·68 (Butternut Ridge P O)
Havelock.....	Sherburne-Yarmouth-Clare. NS	Weymouth 562
Havén.....	Acadia.....A	Acadia Valley 529
Havendale.....	Antigonish-Guysboro'...N S	Monastery 5:9 or *via* Guysboro
†Havilah.....	Algoma W R ....O	Bruce 535 [103
Havre Aubert 2448	Gaspé .....Q	Amherst 347, 348.1,
Havre Boucher..	Antigonish-Guysborough NS	529·17, (RR n. Harbo'rau Bo'che)
Havre St. Pierre..	Charlevoix-Saguenay...Que	348·2, 123
Hawarden....168	Lake Centre.....S	535·153
Hawker.....	Inverness-Richmond...NS	Sporting Mountain 529
**Hawkesbury* 6,249	Prescott .....O	529·91-212
**Hawkestone*.....	Simcoe N R.....O	529·193
Hawkesville.....	Waterloo N R...O	Wallenstein 535
Hawkeye.....	Prince Albert....S	529·287
†Hawkins	Battle River...Alta	529·245
**Hawk Junction*.	Algoma W R ....O	502·1-2
Hawk Lake.....	Kenora-Rainy River. O	535·51
Hawkshaw.....	York-Sunbury.NB	529 58
†Hawoods.....	Rosetown-BiggarS	529·245
Hawthorne.....	Inverness-Richmond ..N S	Port Hood 529
†Hawthorne.....	Russell.....O	633·2
†Hawtrey	Oxford.....O	623·34
Hay.....	Huron-Perth....O	Exeter 529
Hay Cove	Inverness-Richmond...NS	St. Peters 529
Hayesville	York-Sunbury.NB	Boiestown 529
Hayfield.....	Brandon.....M	Carroll 535
Hay Lakes...154	Camrose..... A	529·323
Hayland	Selkirk.....M	Mulvihill 529
†Hayne.....	York-Sunbury.NB	535·301
Haynes	Red Deer ....Alta	529·319
†Haynes.	Yale.....BC	535·93
Hay River	MackenzieD. NWT	444, 175
Haysport.....	Skeena.....BC	
Hay's River.....	Inverness-Richmond ..N S	529·350, 455 Strathlorne 529
Haysville.....	Waterloo S R....O	New Hamburg 529
Hayter.....	Battle River..Alta	535·158
Haywood.....	Macdonald.....M	535·119
†Hazel	Springfield ....M	529·160
†Hazel Bluff.....	Peace River.....A	Westlock 645
†Hazelbrook.....	Queen's .....P E I	529·5
Hazel Cliffe.....	Melville.....S	535·155
Hazeldale.....	Cape Breton N.-Victoria ....N S	Alba 529
Hazeldean.....	Victoria-Carleton NB	Blue Bell 529
Hazel Dell	Mackenzie.... Sask	529·239
Hazeldine.....	Battle River..Alta	535·164
Hazelglen.....	Springfield.....M	Cloverleaf 535
Hazel Hill...962	Antigonish-Guysboro'.. N S	*via* Canso, N S
†Hazel Land.....	Argenteuil.....Q	Morin Heights 529
Hazelmere	Peace River. ...A	Beaverlodge 645
Hazel Ridge.....	Springfield .....M	535·51
**Hazelton*.....	Skeena.....BC	529·350
Hazelwood.....	Assiniboia....Sask	Bender 535
Hazenmore...166	Wood Mountain..S	535·170
Hazen Settlement	Restigouche-Madawaska..NB	529·52 RR n Hazen
**Hazlet*.....	Swift Current ...S	535·139
Headingley.....	Portage la Prairie M	535·119
Head Lake.....	Victoria.....O	Corson's 529
Headlands.....	Melville.....S	Lipton 535
Head of Amherst.	Cumberland...N S	Amherst 529
H'd of Chezzet'k.	Halifax ..... N S	Chezzetcook 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Head of Jeddore.	Halifax.....N S	Musquodoboit Harbour 529
Head of Loch Lomond.....	Inverness-Richmond...NS	St. Peters 529
H'd of Millstream	Royal .....N B	Sussex 529
Head of St. Margaret's Bay	Halifax.....N S	529·25 (RR name St Margaret)
Headquarters....	Comox-Alberni BC	Courtenay 535
Hearne.....	Moose Jaw ...Sask	529·268
**Hearst* 988	Cochrane.....O	529·154, 502·1
Heart River	Peace River.....A	High Prairie 645
Hearts Hill.	Kindersley..... S	529·291
Heart Valley....	Peace River.... A	Wanham 645
Heaslip.....	Timiskaming....O	699
Heaslip Station..	Souris.....M	Minto 529
†Heatburgh.....	Red Deer .....A	529·316
Heath.....	Battle River..Alta	529·245
**Heathcote*.....	Grey N R.....O	Thornbury 529
Heathdale.....	Acadia.....A	Chinook 529
Heatherdown....	Jasper-Edson..Alta	Onoway 529
Heatherton...548	Antigonish-Guysborough NS	529·17
Hebbs' Cross.....	Queens-Lunenburg..N S	Conquerall 529
Hebbville.....606	Queens-Lunenburg..N S	Bridgewater 529
Hebert	Kent.....N B	Canaan 529
Hebertville.....	Lake St. John-Roberval.....Q	529·105
H'bertville S'n 950	Lake St. John-Roberval.....Q	529·105
Hebron.....	St. John-Albert. NB	Albert 529
Hebron 952	Shelburne-Yarmouth-Clare. NS	562·1
Heckman Island	Queens-Lunenburg..N S	Lunenburg 529
Hecla	Selkirk.....M	442, Riverton 535
Hectanooga.....	Shelburne-Yarmouth-Clare NS	562·1
**Hedley*.....	Yale.....B C	585·20
†Heffley	Kamloops.....B C	529·347
Heffley Creek.....	Kamloops.....B C	Heffley 529
Heidelburg.....	Waterloo N R... O	529·181
Heinsburg	Athabaska.....A	529·327
Heisler.....166	Camrose ..... A	529·324
Hekkla.....	Muskoka-OntarioO	Rosseau 420
Heldar	Jasper-Edson ...O	Rochf'rt Bri'ge 529
Helena Lake....	North Battleford.S	Glaslyn 529
†Helmer.....	Bow River.....A	Beynon 529
Helmsdale.....	Acadia.....A	Excel 529
Helston.....	Neepawa.....M	529·229
Hemaruka.....	Acadia.....A	529·209
Hemford.....986	Queens-Lunenburg..N S	529·30
†Hemison	Dorchester.....Q	St. Malachie 529
**Hemmingford* 429	Chateauguay-Huntingdon...Q	529·80
Henderson	Frontenac-Addington....O	Ardendale 535
Henderson Sett't	Royal.....N B	Norton 529, 535
Hendon.....	Mackenzie... Sask.	535·144
Hendrie.....	Maple Creek Sask	Hatton 535
†Hendrie.....	Simcoe N R.....O	529·195 (Anten Mills, P.O.)
†Henfryn	Huron N R .....O	529·182
Hennepin.....	Dorchester.....Q	St. Malachie 529
Hennigar.....	Colchester-Hants..... NS	Upper Kennetcook 562
Henribourg.....	Prince Albert. Sask	599·280
Henrysburg.....	Chateauguay-Huntingdon ..Q	529·211
**Henryville*...436	St. John's-Iberville-Napierville.... Q	Stanbridge 535, 543
**Hensall* 657	Huron-Perth.... O	529·184
†Heon	Drummond-Arthabaska...Q	Victoriaville 529
Hepburn 281	Rosthern. ...Sask	529·261
Heppel.....	Bonaventure....Q	529·50
**Hepworth*....292	Bruce..... O	529·190
**Herbert* 868	Swift Current. Sask	535·149

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEEKEY, PP. 107-113
Herb Lake	Churchill	M 181 or Wekusko 529
†Herchmer	Churchill	M 529·246
Hercules	Wetaskiwin	A Bretona 529
Heriot Bay	Comox-Alberni	BC 455
†Hermitage	Queen's	P E I 529·5
†Hermitage	Stanstead	Q 342 (Lake Memphremagog P.O.)
Hermon	Hastings-Peterborough	O Detlor 529
Heron Bay	Port Arthur	O 535·66
Heron Bay South	Port Arthur	O Heron Bay 535
†Heron Island	Restigouche-Madawaska	NB New Mills 529
Herouxville	Champlain	Q 529·92
Herrick	Port Arthur	O 535·66
Herring Cove	587 Halifax	N S *via* Halifax, N S
Herronton	Macleod	A 535·242
**Herschel*	133 Kindersley	Sask 535·153
†Herschel Island	Yukon	*via* Aklavik
Hervey Jonction	Portneuf	Q 529·92·120 (Ry. n. Hervey
Herzel	Melville	S Lipton 535
Hesketh	Bow River	A 535·235
**Hespeler*	3,037 Waterloo S R.	O 529 188, 578
Hespero	Red Deer	Alta 535·245
†Hesquiat	Comox-Alberni	BC 450·2 (Boat Basin
†Heva	Pontiac	Q 529·119 [P.O.)
**Heward*	105 Assiniboia	Sask 535·150
†Hewitt	Welland	O *via* Welland
†Hewitt	Charlotte	N B 535·306
Hewitt Landing	The Battlefords	S Greenstreet 535
Hexham	Northumberl'd N	B Loggieville 529
Hibernia	Royal	N B Cent. Hampst'd 529
Hickson	Oxford	O 529·217
High Bank	King's	P E I Murray River 529
High Bluff	Portage la Prairie	M 535·112
High Falls	Hull	Q Buckingham 535
Highfield	Royal	N B Annidale 535
**Highgate*	306 Kent	O 623·34, 656·2
Highgate Siding	The Battlefords	S 529·260
High Hill	Mackenzie	Sask Kelvington 529
Highland Creek	York E R	O Port Union 529
Highland Glen	Springfield	M E. Selkirk 529, 535
**Highland Grove*	Victoria	O 529·149
Highland Hill	Cape Breton N.-Victoria	N S McKinnon Harbour 529
Highland Park	Peace River	A Hines Creek 645
Highland Point	Simcoe E R	O Penetang 529
Highland Village	Colchester-Hants	N S Londonderry 529
High Point	Rosetown-Biggar	S Sanctuary 535
High Prairie	Peace River	A 645·1
**Highridge*	Jasper-Edson	A 645·4
**High River*	1,430 Macleod	Alta 535·228
High Tor	Mackenzie	Sask Porcupine Plain 529
Highvale	Jasper-Edson	A Duffield 529
High View	Assiniboia	Sask Dumas 535
Highwater	Brome-Missisquoi	Q 535·3
Highway	Jasper-Edson	A Greencourt 529
Hilbre	Selkirk	M 535·231
Hilda	Medicine Hat	Alta 529·161
Hilden	Colchester-Hants	N S 529·12
Hillandale	Maple Creek	Sask Valmarie 535
†Hillaton	Digby-Annapolis-Kings	N S 562·2
Hillbank	Nanaimo	B C 535·88
Hillcrest	Antigonish-Guysborough	N S James River 529
**Hillcrest Mines*	Macleod	Alta 535·230 (R R name Hillcrest)
Hillesden	Qu'Appelle	Sask Broadview 535
Hill Grove	Digby-Annapolis-Kings	N S Bloomfield 562
†Hillhead	Victoria	O 535·54
Hillhurst	Compton	Q 529·82
**Hilliard*	Vegreville	A 529·260
Hilliardton	Timiskaming	O Earlton 699
Hillier	Prince Edward-Lennox	O 529·147
Hilliers Crossing	Comox-Alberni	BC 535·88
Hillmond	The Battlefords	S 535·17
Hillsborough	570 Inverness-Richmond	N S Glendyer 529
**Hillsborough*	St. John-Albert	N B 529·66 (R R name
**Hillsburgh*	Wellington N R.	O 535·36 [Hillsboro)
Hillsburn	Digby-Annapolis-Kings	N S Annapolis Royal 562
**Hillsdale*	Simcoe E R	O Craighurst 535
Hillsdale	Royal	N B Sussex 529
Hillsdale	Inverness-Richmond	N S Judique 529
†Hillsdale Road	Inverness-Richmond	N S *via* Sydney N.S.
Hillsdown	Red Deer	Alta Red Deer 535, 529
Hillside	625 Cape Breton S.	N S *via* Sydney, N S
†Hillside	Victoria-Carleton	N B 535·310 (Caldwell Brook P O)
Hillside	Muskoka-Ontario	O Grassmere 315 or Huntsville 529
Hillside	N. Battleford.	Sask Sandwith 529, 535
Hillside Beach	Springfield	M 529·240
Hillside	Cape Breton N.-Victoria	N S Little Bras d'Or 529
Hill Spring	Macleod	Alta 535·239
Hillsvale	Colchester-Hants	N S Mt. Uniacke 562
Hill Top	Neepawa	M Clanwilliam 529
†Hillview	Brandon	M Harding 535
Hilly Grove	Algoma E R	O *via* Manitowaning
Hilton	Northumberland.	O Brighton, 529, 535
Hilton	Macdonald.	M 529·234
Hiltonbeach	182 Algoma W. R.	O 438, or Desbarats 535
†Hinchinbrooke	Frontenac-Addington	O 535·61
†Hinchley	Mackenzie	S 535·144
Hinchliffe	Mackenzie	S 529·276
Hindon Hill	Victoria	O Gelert 529
Hindville	Battle River	Alta Vermilion 529
Hines Creek	Peace River	A 645·3
**Hinton*	Jasper Edson	A 529·320
Hintonburg	Ottawa W	O *via* Ottawa, O
Hinton Trail	Peace River	A Beaverlodge 645
Hirsch	Assiniboia	Sask 535·118
Hitchcock	Assiniboia	Sask 535·151
Hixon	Cariboo	BC Prince George 529
Hnausa	Selkirk	M 535·123
Hoadley	Wetaskiwin	A 535·244
Hoard's Station	Northumberland	O 529·169
Hobbema	Wetaskiwin	A 535·227
**Hochelaga*	3130 St. Catharine	E Montreal City
Hochstadt	Provencher	M Otterburne 535
†Hockley	Dufferin-Simcoe	O Orangeville 535
Hocquart	Témiscouata	Q St. Honore 700
Hodgeville	213 Wood Mountain	S 529·270
Hodgins	Pontiac	Q Shawville 535
Hodgson	Selkirk	M 529·242
**Hoey*	Rosthern	S 529·249
Hoffer	Weyburn	S 535·142
†Hogan	Hastings-Peterborough	O Millbridge 529
Holbein	Prince Albert	S 529·256
Holberg	Comox-Alberni	BC *via* Coal Harbour
Holborn	Jasper-Edson	A Stony Plain 529
Holden	361 Camrose	A 529·245
†Holderville	Royal	N B Victoria 529
**Holdfast*	268 Lake Centre	S 535·159
**Holland*	Macdonald.	M 535·119
†Holland	Cochrane	O 699 (Potter P.O.)
Holland Centre	Grey N R.	O 535·40
Holland L'd'g	326 York N R.	O 529·193
Holland's Mills	Hull	Q Buckingham 535
Holliday	Kamouraska	Q 529·118 [P O
†Holloway	Hastings South	O 529·69 (Halloway
Hollow Lake	Athabaska	A Waskatenau 529
**Hollyburn*	Vancouver N.	BC Postal Station of Vancouver
†Holmes	Prince Albert.	Sask 529·249
Holmes Crossing	Jasper-Edson	A Barrhead 645
Holmesville	Victoria-Carleton	N B. Beechwood 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Holmesville	Huron N R...O	529·186
*Holmfield	Souris...M	535·117, 529·225
Holmur	Parry Sound...O	529·130
*Holstein	Grey-Bruce...O	529·180
Holt	York N R...O	Mt. Albert 529
†Holton	Châteauguay-Huntingdon..Q	529·211
Holtville	Northumberl'd N B	Boiestown 529
*Holtyre	Cochrane...O	Ramore 699
Holyoke	Athabaska...A	Bonnyville 529
Holyrood	Bruce...O	Lucknow 529
Homebrook	Selkirk...M	St. Martin 529
Homefield	Melville...S	Goodeve 529
Homeglen	Wetaskiwin...A	Rimbey 535
Homer Siding	Cochrane...O	699
Homeside	140 Kenilworth..A	Hamilton City
Homestead	Peace River...A	Hythe 645
Homeville	Cape Breton S..NS	698
Homewood	Macdonald...M	529·227
Hondo	Peace River...A	645·1
Honeydale	Charlotte...N B	535·808
Honey Harbor	Muskoka-Ontario O	432 *or via* Midland
Honeymoon	Prince Albert, Sask	Pr. Albert 529, 535
*Honeywood	Dufferin-Simcoe, O	Shelburne 535
Honfleur	Bellechasse...Q	St. Anselme 675, 529
Honora	Algoma E R...O	Little Current 535
Hookers Creek	Cochrane...O	Matheson 699
*Hoosier	Kindersley...Sask	529·269
Hope...512	Fraser Valley..B C	529·347, 535·91
Hope Bay	Bruce...O	Wiarton, 529
†Hope Bay	Nanaimo...B C	450·6 (Pender I. PO)
Hopefield	Queens...P E I	529·5
Hopefield	Renfrew S R...O	Wilno 529
†Hope Point	Comox-Alberni BC	465
Hopetown	Bonaventure...Q	Paspebiac 529
Hope Valley	Battle River..Alta	Edgerton 529
Hopeville	Grey-Bruce...O	Dundalk 535
Hopewell...475	Pictou...N S	529·13
Hopewell Cape	St. John-Albert N B	Cape 529
Hopewell Hill	St. John-Albert N B	529·66
Hopkins' Landing	Vancouver N...B C	455
†Hopper	St. John-Albert N B	Salisbury 529
Horburg	Red Deer...Alta	529·319
Horen	Jasper-Edson...A	Seba Beach 529
Horizon...63	Wood Mountain..S	535·170
Hornby	Halton...O	535·35 [535
Hornby Island	Comox-Alberni BC	450·7 or Union Bay
Horndean	Lisgar...M	535·117
*Hornepayne	Port Arthur...O	529·131
†Horne Payne	N. Westminster, BC	514
Horning's Mills	Dufferin-Simcoe, O	Shelburne 535
Horn's Road	Cape Breton S...NS	Mira 698
Horod	Marquette...M	Elphinstone 529
Horse Creek	Wood Mountain..S	McCord 535
Horsefly	Cariboo...B C	Williams Lake 650
Horse Head	Nth. Battleford..S	St. Walburg 529
†Horse Lake	Cariboo...B C	650
Horseshoe Bay	Vancouver N..BC	*via* N. Vancouver
Horsham	Swift Current...S	535·148
Horton	Souris...M	529·225
†Horton Landing	Digby-Annapolis-Kings...NS	562·1
Hortonville	Digby-Annapolis-Kings...NS	562·1 (R R name Horton Landing)
Hoselaw	Athabaska...A	Bonnyville 529
Hosmer	Kootenay E...BC	535·69
Hotchkiss	Peace River..A	Grimshaw 645
†Hough Lake	Timiskaming...O	Charlton 699
House Harbour	Gaspé...Q	Grindstone Is. 347, 348·1
Housey's Rapids	Muskoka-Ontario O	Gravenhurst 529
Houston	Skeena...B C	529·350
Howard	Northumberl'd. N B	529·79
Howden	St. Boniface...M	*via* St. Norbert, M
Howdenvale	Bruce...O	Wiarton 529
†Howe Sound	Comox-Alberni BC	465
Howick...484	Châteauguay-Huntingdon...Q	529·81
Howick Station	Châteauguay-Huntingdon...Q	529·81
Howie	Acadia...A	Cessford 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Howie Centre	Cape Breton S N S	*via* Sydney, N S
Howlan	Prince...P E I	529 1
†Howland	Victoria...O	529·149-171
Howser	Kootenay W...BC	Lardeau 445·3
Hoyle	Cochrane...O	699·3
Hoyt Station	York-Sunbury, NB	535·307
Huallen	Peace River...A	645·1
†Huard	Bonaventure...Q	St. Godfroi 529
Hubalta	Bow River...Alta	529·316
†Hubbard	Halifax...N S	529·25 (Hubbards)
Hubbard...161	Melville...S	529·245
Hubbard Point	Shelburne-Yarmouth-Clare, NS	Tusket 529
Hubbards...554	Halifax...N S	529·25 (Hubbard)
Huberdeau	Argenteuil...Q	529·99
†Hubert	Skeena...B C	529·350
†Hubley	Halifax...N S	529·25 (14m. H. PO)
Hudson...733	Vaudreuil-Soulanges...Q	535·31
Hudson	Kenora-Rainy River...O	529·160, 155, 156
Hudson Bay Jct. 540	Mackenzie...S	529·232-253-276
Hudson Heights.. 753	Vaudreuil-Soulanges...Q	535·31
Hudson Hope	Cariboo...B C	Dawson Creek 645
Hugel	Nipissing...O	Warren 535
Huggett	Wetaskiwin...A	Thorsby 535
Hughenden..164	Battle River..Alta	535·158
Hughes	Northumberl'd N B	South Nelson 529
Hughton...138	Rosetown-Biggar	529·267
Hulatt	Cariboo...B C	529·350
Hull...32,604	Hull...Q	535·18-27-28-65 (529 *via* Ottawa)
Hulton	Winnipeg S R...M	*via* Winnipeg
Humber Bay	York W R...O	Mimico 529, 535 (Sub P O of Toronto)
Humberside	York W R...O	Mimico 529, 535
Humberstone 2,956	Welland...O	529·208, 641·1, 703·2
Humber Summit	York N...O	Woodbridge 535
Humboldt..1,745	Humboldt...Sask	529·259-260-272,
Hume	Weyburn...Sask	535·169 [535·176
Humphrey	Parry Sound...O	Rosseau Road 529, 535
†Humphrey	Westmorland..N B	529·12-65 (Humphreys Mills, PO)
Humphreys Mills	Westmorland..N B	Humphrey 529
†Humphreys Wharf	Royal...N B	390
†Hungerford	Hastings S R...O	535·34
Hunker	Yukon	*via* Dawson, Y.T
Hunta	Cochrane...O	529·154
†Hunter River	Queen's...P E I	529·1 (Hunters Riv.
†Hunter's Home	Royal...N B	Codys 535 [PO)
†Hunter's Lodge	Digby-Annapolis-Kings...NS	Springfield 52
Hunter's Mountain	Cape Breton N.-Victoria...N S	*via* Baddeck, NS
Hunter's Point	Pontiac...Q	Kipawa 535
Hunter's River	Queen's...P E I	529·1 (RR name Hunter River
Hunterstown	Berthier-Maskinongé...Q	St. Paulin 529
*Huntingdon*1928	Chateauguay-Huntingdon...Q	529·81, 633·1
Huntingdon	Fraser Valley..B C	535·73, 514
Huntington	Cape Breton S N S	*via* Sydney, N S
Huntoon	Weyburn...Sask	529·251
Huntsville 2,770	Muskoka-Ontario O	529·193, 315
Hupel	Yale...B C	Enderby 535
Hurdmans Bridge	Russell...O	*via* Ottawa, O [535
†Hurdville	Parry Sound...O	Parry Sound 529,
Hurkett	Port Arthur...O	535·66, 529·131
Huronian	Fort William...O	529·132
Huronville	Weyburn...Sask	Fillmore 535
Husavick	Selkirk...M	535·123
Hussar...116	Medicine Hat, Alta	535·240
Hutton	Acadia...A	Cessford 529
†Hutton	Cariboo...B C	529·350 (Hutton
Hutton House	Muskoka-Ontario O	420 [Mills PO)
Hutton Mills	Cariboo...BC	Hutton 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Huttonsville	Peel O	Brampton 529, 535
Huxley	Red Deer A	529·316
Hyas 149	Mackenzie Sask	529·239
Hybla	Hastings-Peterborough O	529·147
Hyde	Melville S	Neudorf 535
†Hyde Park	Middlesex E R O	529·184-203, 535·42
Hyde Park Cor.	Middlesex E R O	Hyde Park 529, 535
Hydraulic	Cariboo B C	Williams Lake 650
Hydroglen	Simcoe E R O	529·130
Hylo	Athabaska A	645·2 [535
Hymers	Fort William O	Fort William 529,
Hyndford	Renfrew S R O	Caldwell 529
Hythe 247	Peace River A	645·1
**Iberville* 3,438	St. John's-Iberville-Napierville Q	535·3, 529·90 543·1
Ibstone	The Battlefords S	529·250
Ice Lake	Algoma E R O	*via* Gore Bay, O
Ida	Durham O	Cavan 535
Idamay	Acadia A	Loyalist 535
Iddesleigh	Medicine Hat Alta	535·246
Ideal	Portage la Prairie M	St. Laurent 529
Iffley	N. Battleford Sask	529·292, 535·183
**Ignace*	Kenora-Rainy River O	535·51
**Ilderton*	Middlesex E R O	529·184
Ile à la Crosse	N. Battleford Sask	193 or Meadow Lake 535
Ile aux Noix	St. John's-Iberville-Napierville Q	St. Valentin 529
Ile aux Oeufs	Charlevoix-Saguenay Q	348·2, 349·2 (Ld'g name Egg Island)
Ile aux Oies	Montmagny-L'Islet Q	Montmagny 529
†Ile Bigras	Laval-Two Mountains Q	529.91 [535
Ile Bizard	Jacques Cartier Q	Beaconsfield 529,
Ile des Chenes	St. Boniface M	Grande Pointe 535
Ile Michon	Charlevoix-Saguenay Q	*via* Natashquan
Ile Perrot	Vaudreuil-Soulanges Q	Vaudreuil 529, 535
Ilets Jeremie	Charlevoix-Saguenay Q	349·1
Ilford	Churchill M	529·246, 185
Ilfracombe	Muskoka-Ontario O	Sprucedale 529
†Illecillewaet	Kamloops BC	535·70
Illerbrun	Maple Creek Sask	Gull Lake 535
Ilots de Newport	Gaspé Q	Newport 529
Imhoff	Gloucester N B	Bathurst 529
Imperial 312	Lake Centre S	535·159
Imperoyal	Halifax N S	529·16
Inchkeith	Qu'Appelle S	529·258
Indian Bay	Springfield M	Waugh 584
Indian Brook	Cape Breton N.-Victoria N S	Englishtown 365
Indian Cove	Gaspe Q	Gaspe 529
Indian Harbour	Halifax N S	French Village 529
Indian Harb. Lake	Antigonish-Guysboro' N S	Antigonish 529
**Indian Head* 1,306	Qu'Appelle Sask	535·149
Indian Island	Charlotte N B	Campo Bello 402 or St. Andrews 535
†Indian Lorette	Quebec-Montmorency Q	(See Loretteville)
Indianola Beach	York NR O	Newmarket 529
Indian Path	Queens-Lunenburg N S	Lunenburg 529
Indian Point 813	Queens-Lunenburg N S	Martins River 529
Indian River	Peterboro' WR O	535·34
Indian Springs	Macdonald M	529·227
Indian Town	St. John-Albert NB	(Sub. P.O. of St.
Indus	Bow River A	535·248 [John city)
Ingalls Head	Charlotte N B	Grand Manan 403
Ingelow	Neepawa M	529·245
**Ingersoll* 5,757	Oxford O	535·38-46-53
†Ingersoll, North	Oxford O	535·53 529·203
†Ingleside	Royal N B	535·307
**Inglewood*	Peel O	529·192, 535·39
**Inglis*	Marquette M	535·105
Ingoldsby	Victoria O	Lochlin 529
Ingolf	Kenora-Rainy River O	535·51
Ingomar	Shelburne-Yarmouth-Clare NS	Greenwood 529
Ingonish	Cape Breton N.-Victoria N S	365 or *via* North Sydney, N S
Ingonish Beach	Cape Breton N.-Victoria N S	Ingonish 365
Ingonish Centre	Cape Breton N.-Victoria N S	Ingonish 365
Ingonish Ferry	Cape Breton N.-Victoria N S	Ingonish 365
Ingram Port 790	Halifax N S	529·25
†Inholmes	Parry Sound O	Parry Sound 529,
Inkernan	Grenville-Dundas O	535·33 [535
Inkerman	Gloucester N B	529·60
Inkerman Ferry	Gloucester N B	Inkerman 529
Inkster	1469 Main Street	Winnipeg City
Inland	Vegreville A	529·315
Inlet	Labelle Q	Buckingham 535
Inlet Baddeck	Cape Breton N.-Victoria NS	*via* Baddeck, N S
**Innerkip*	Oxford O	535·35
Innes	Weyburn S	529·251
Innisfail 1:2	Red Deer Alta	535·227
Innisfree 253	Battle River A	529·260
Innisville	Lanark O	Carleton Place 535
**Insinger* 12	Yorkton S	535·156
Instow 48	Maple Creek S	535·170
†Intervale	Westmorland N B	529·68
Intola	Port Arthur O	*via* Port Arthur
Inverary	Frontenac-Addington O	Kingston 529, 535
Inverhuron	Bruce O	Kincardine 529,
Invermay 203	Mackenzie Sask	529·259 [535
Invermere	Kootenay E BC	Lake Windermere
**Inverness* 211	Mégantic-Frontenac Q	Ste. Julie 529
**Inverness* 2,975	Inverness-Richmond NS	529·33
Inverness	Skeena B C	529·350, 455
Inverside	Inverness-Richmond N S	Inverness 529
**Inwood*	Lambton-Kent O	623·37
Inwood	Portage la Prairie M	529·242
**Ioco*	Vancouver N BC	Port Moody 535
Iola	Wetaskiwin A	Nugent 535
Iona	Queen's P E I	Fodhla 529
Iona	Elgin O	623·34, 656·2
Iona	Cape Breton N.-Victoria N S	529·14, 376, 378
Iona Rear	Cape Breton N.-Victoria N S	Iona 529
Iona Station	Elgin O	623·34, 656·2
†Ireland	Renfrew S R O	Detlor 529
†Iris	Queen's P E I	529·5
Irish Cove	Cape Breton N.-Victoria NS	378 or St. Peters 529
†Irishtown	Westmorland N B	529·65
Irish Vale	Cape Breton N.-Victoria N S	St. Peters 529 or Irish Cove 378
**Irma* 273	Battle River Alta	529·245
†Iron Bound Cove	Royal N B	535·315
**Iron Bridge*	Algoma E R O	Dean Lake 535
Irondale	Victoria O	529·149
Iron Hill	Brome-Missisquoi Q	West Shefford 529, 535
†Iron Mines	Inverness-Richmond NS	Orangedale 529
Iron River	Athabaska A	Bonnyville 529
Ironside	Wright Q	535·27
Iron Springs	Lethbridge Alta	535 237
Ironville	Cape Breton N.-Victoria N S	Barachois 529
**Iroquois* 942	Grenville-Dundas O	529·83
Iroquois	Restigouche-Madawaska NB	*via* Edmundston

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAR EST R. R. STATION, SEE KEY, PP. 107-113
*Iroquois Falls 1292	Cochrane.....O	699·5
Irricana.....172	Bow River.....A	535·235-240, 529·316
Irvine.....240	Medicine Hat..Alta	535·225
†Irvine.....	Kamloops.....BC	529·347
Irvines Landing.	Vancouver N..BC	455 (Landing n. Pender Harbor)
**Isaacs Harbour* 338	Antigonish-Guysboro'..N S	368 or Antigonish 529
Isaacs Harbour N.	Antigonish-Guysboro'...N S	Isaacs Harbour 368
Isabella.....	Marquette.....M	529·244
†Isbester.....	Algoma W R.... O	535·67
Isham.....	Kindersley.....S	529·273
†Isherwood.. .	Kenora-Rainy River...O	Fort Frances 529
Island Brook....	Compton ..... Q	Cookshire 535
Island Falls.....	Cochrane .....O	699·6
Island Grove.....	York N R .....O	Newmarket 529
Island Hill.....	Nth. Battleford..S	Meadow Lake 535
Island Lake	Churchill.....M	179, 185 or Ilford 529
†Island Point...	Cape Breton N.-Victoria.....N S	Sydney Mines 529
Island River.....	Gloucester....N B	Shippigan 529
**Islay* 132	Battle River..Alta	529·260
Isle aux Coudres.	Charlevoix-Saguenay.....Q	Baie St. Paul 529
Isle aux Grues ..	Montmagny L'Islet.....Q	Montmagny 529
Isle Dupas.....	Berthier-Maskinonge...Q	Berthierville 535
Isle Maligne..456	Lake St. John-Roberval.....Q	505·1
Isle Perrot Nord.	Vaudreuil-Soulanges.....Q	529·83
Isle Pierre.....	Cariboo.....BC	529·350
†Isles aux Outardes	Charlevoix-Saguenay.....Q	349·1
†Isles de Mai.....	Charlevoix-Saguenay.....Q	*via* Shelter Bay
Islets Caribou ...	Charlevoix-Saguenay .....Q	*via* Pentecost Riv.
**Isle Verte*	Témiscouata.... Q	529·50
Isle Verte Ouest..	Temiscouata....Q	Isle Verte 529
**Islington*.....	York W R.....O	535·35
Ispas.....	Vegreville.....A	Two Hills 535
Issoudun.....	Lotbinière .....Q	Laurier 529
Italy Cross ...707	Queens-Lunenburg..N S	529·25
**Ituna*.....399	Melville.....Sask	529 245
Ivanhoe...	Hastings-Peterborough..O	535·34
†Ivry.....	Terrebonne.....Q	535·23 (Ivry Nord P O)
Ivry.....	Témiscouata.... Q	Notre Dame du Lac 700
Ivry Nord	Terrebonne.....Q	535·23 (RR n. Ivry)
Ivy.....	Dufferin-Simcoe.O	Thornton 529
†Ivy Lea.... ...	Leeds.....O	Lansdowne 529
Jackfish.....	Port Arthur.....O	535·66
Jack Fish Lake..	The Battlefords..S	Meota 529
†Jackman	N. Westminster BC	514
†Jackman.....	Kamloops.....BC	529·347
Jackpine	Fort William....O	Fort William 529, 535
†Jackpine..	Port Arthur.....O	529·131
Jackson	Cumberland.. N S	Thomson 529
Jackson Bay.....	Comox-Alberni BC	455
†Jacksonboro'....	Cochrane.....O	529·154
†Jackson Manion	Kenora-Rainy River. O	156 or Hudson 529
**Jackson's Point*.	York N R ....O	Sutton 529
†Jacobs.....	Port Arthur ....O	529·156
Jaco Hughes	Matapedia-Matane..... Q	Matane 528
†Jacques Cartier	Portneuf.....Q	Donnacona 529
Jacquet River...	Restigouche-Madawaska..NB	529·50
Jaffray	Kootenay E....BC	535·69
Jailletville.....	Kent..... ....N B	Coal Branch 529
Jalbert.....	Restigouche-Madawaska .NB	St. Basil 529, 535
James Island....	Nanaimo .....BC	450·6, 464,
Jameson.....	Qu'Appelle..... S	529·25
James River Bridge.....	Red Deer.. ....A	Olds 535
James River Sta.	Antigonish-Guysborough NS	529·17
Jamesville.....	Cape Breton N.-Victoria.....N S	McKinnon Harbo'r 529
Jamesville West.	Cape Breton N.-Victoria.....N S	McKinnon Harbo'r 529
†Jamieson.....	Lethbridge. ....A	535·230 (Cranford P.O.)
Jamot.....	Nipissing.....O	Rutter 535
**Janetville*.....	Durham ..... O	Lindsay 529, 535
†Janeville	Gloucester....N B	529·60
Janow.....	Springfield.....M	529·160 (R R name Elma)
Janow Corners.	Prince Albert....S	Meath Park 535
**Jansen*.. .. 173	Humboldt....Sask	535·156
Janvrins Harbour	Inverness-Richmond...NS	*via* Arichat, N S or Louisdale 529
Jap Inlet	Skeena..... B C	Prince Rupert 529
†Jardine.....	N. Westminster BC	514
Jardine Brook..	Victoria-Carleton ....NB	529·52
Jardineville	Kent.....N B	Rexton 529
Jarlsberg.....	Parry Sound....O	Bear Lake 529
Jarnac	Labelle.....Q	Papineauville 535
Jaroslaw...	Selkirk .....M	Finns 535
†Jarratt.....	Simcoe N R..... O	Carley 535
Jarrow.....	Battle River..Alta	529 245
**Jarvie*.....	Athabaska ..... A	645·1
**Jarvis* 58	Haldimand.....O	529·196-209, 712
Jarvis River .. .	Fort William....O	West Fort William 529, 535
Jasmin 80	Yorkton.....Sask	529·245
**Jasper* 1,341	Jasper-Edson...A	529 320
Jasper.....	Grenville-Dundas .....O	535·58
Jasper Park Lodge.....	Jasper-Edson...A	Jasper 529
†Jaydot.....	Medicine Hat..Alta	535·170
Jean Brillant...	Terrebonne..... Q	Bouchard 535
Jean Cote.....	Peace River.... A	Girouxville 645
Jeannettes Creek	Kent.....O	529·209, 712
Jedburgh..... ..	Yorkton.....S	529·278
Jeddore Oyster Ponds..	Halifax .....N S	Musquodoboit Harbour 529
†Jedway.....	Skeena.....B C	155
Jefferson	York NR.....O	King 52
†Jefferson.....	Lethbridge.....A	535·247 (Owendale P O)
Jeffrey	Athabaska.....A	Clyde 529
Jeffry	Royal.....N B	Sussex 529
Jellicoe.....	Port Arthur.... O	529·131
†Jellicoe....	Yale.....B C	535·91 (Bankeir PO)
†Jelly.....	Leeds.....O	535·58
Jellyby.....	Leeds.....O	535·58 (RR n Jelly)
Jemseg.....	Royal.... ....N B	390 or Gagetown
Jenner 27	Medicine Hat..Alta	535·246 [529
Jersey Cove.....	Gaspé.....Q	Gaspe 529
Jersey Cove.	Cape Breton N.-Victoria.....N S	365 or *via* North Sydney
Jerseyville.....	Wentworth.....O	703
Jesmond	Cariboo.....B C	Kelly Lake 650
Jessica.....	Fraser Valley..B C	535·91
†Jessop Falls	Prescott . O	Plantagenet 535
Jessopville	Dufferin-Simcoe..O	Shelburne 535
†Jeune Landing..	Comox-Alberni BC	450·2
Jewellville.....	Renfrew S R.....O	Barry's Bay, 529
†Joannes.....	Pontiac.....Q	529 119
†Jocko	Nipissing ..... O	699
Joffre.....	Red Deer.....Alta	529·319
Joggin Bridge...	Digby-Annapolis-Kings..... NS	Smith's Cove 562
**Joggins*... 1,109	Cumberland ..N S	621 (R R name Joggins Mines)

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Jogues	Cochrane..... O	Stavert 502
†Johnson's Croft.	Royal.....N B	Oak Point 529
Johnsons Landing	Kootenay W.. BC	445·3
†Johnson's Mills	Westmorland N B	Dorchester 529
†Johnstons Harbour	Inverness-Richmond...NS	378
Johnston's River..	Queen's .....P E I	Mount Albion 529
Johnstown.....	Inverness-Richmond....NS	St. Peters 529 or Via Johnstons Harbour N. S.
Johnville.....	Compton.....Q	535·7
Johnville.....	Victoria-Carleton....N B	Bath 535
**Joliette* ..12,678	Joliette-L'Assomption-Montcalm Q	535·17, 529·85-97
Jollimore.....	Halifax.....N S	*via* Halifax, N S
Joly.....	Lotbinière .....Q	529·86
Jones Falls	Leeds.....O	Elgin 529
**Jonquière* 13,766	Chicoutimi.....Q	529·105
Jordan.....	Lincoln .....O	529·203
Jordan Bay...286	Shelburne-Yarmouth-Clare. NS	Shelburne 529
Jordan Falls....	Shelburne-Yarmouth-Clare. NS	529·26
Jordan Ferry....	Shelburne-Yarmouth-Clare. NS	Shelburne 529
†Jordan Harbour	Lincoln .....O	Vineland 529
Jordan River...	Melfort.... .....S	Arborfield 529
Jordan Station.	Lincoln.....O	529·203
Jordanville.....	Antigonish-Guysboro..N. S.	Antigonish 529
Joseph Farm.....	Wright .....Q	Maniwaki 535
†Josephsburg....	Waterloo S R....O	Petersburg 529
†Joubert	Matapedia-Matane.....Q	Sayabec 529
Joussard	Peace River.....A	645·1
†Joyal.....	Drummond-Arthabaska ..Q	Princeville 529
Joyce	Vancouver ER. BC	*via* Vancouver, BC
Joyceville.....	Frontenac-Addington ...O	Findley 529
Joynt (Summer Office).....	Wright.....Q	Alcove 535
Jubilee.....	Cape Breton N.-Victoria ....N S	McKinnon Harbor 529
†Jubilee.....	N. Westminster BC	514
Judah.....	Peace River.....A	645·3
Juddhaven	Muskoka-Ontario O	420
Judge.....	Timiskaming....O	New Liskeard 699
Judique.....904	Inverness-Richmond ..N S	529·33
Judique Intervale	Inverness-Richmond...NS	Judique 529
Judique North ..	Inverness-Richmond...NS	Judique 529
Judique South...	Inverness-Richmond...N S	Judique 529
Julien	Portneuf.....Q	Lachevrotiere 535
Julius..... ...	Springfield.....M	535·51
Jumbo Gardens..	Port Arthur.....O	Port Arthur 529,535
Jumping Pound..	Calgary W....Alta	Cochrane 535
†Juneau.....	Portneuf..... Q	Pont Rouge 535
Juniata.....	Rosetown-Biggar S	529·245
Juniper.....	Victoria-Carleton ....NB	529·51
Juniper Island...	Hastings-Peterboro' ...O	Lakefield 529
Juniper Station..	Victoria-Carleton ....NB	529·51
Junor.....	Nth. Battleford..S	535·183
Jura	Kamloops.....BC	535·91
Justice.....	Brandon..... M	529·245
Kaboni.....	Algoma E.....O	Little Current 535 or *via* Manitowaning
Kagawong	Algoma E R ....O	438, or Little Current 535
Kahshe Lake....	Muskoka-Ontario O	Kilworthy 529
Kahwin.....	Vegreville.....A	Andrew 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
**Kakabeka Falls*.	Fort William....O	529·132
Kakawis	Comox-Alberni BC	450·2
Kaladar Station..	Frontenac-Addington....O	535·34
†Kalamalka.....	Yale.....B C	529·351, 535·76
Kaleden	Yale.....B C	535 93
Kaleida.....	Lisgar.....M	Manitou 535
Kaleland.....	Vegreville.....A	535·164
Kalyna.....	Prince Albert ...S	Prince Albert 529,
Kaministikwia..	Port Arthur.....O	535·51 [535
**Kamloops* 5,847	Kamloops.....B C	535·70, 529·351
†Kamloops Jct..	Kamloops.....B C	529·347-351
Kamouraska .584	Kamouraska ....Q	St. Pascal 529
Kamouraska-Moulin	Kamouraska....Q	St. Pascal 529
**Kamsack*...1,766	Yorkton.....S	529·259
†Kananaskis.....	Calgary W....Alta	535·225
Kanasuta.....	Pontiac.....Q	699 7
Kanawana.....	Terrebonne.....Q	St. Sauveur 529 or Piedmont 535
**Kandahar* ...97	Humboldt...Sask	535·156
Kane	Lisgar.....M	529·222
†Kanyengeh.....	Brantford City..O	*via* Brantford
Kapasiwin Beach	Jasper-Edson ...A	529 320
†Kapoor.....	Nanaimo... .B C	529·346
**Kapuskasing* 3,396	Cochrane.....O	529·154, 240
Kars	Carleton.....O	Osgoode 535
†Karsdale	Digby-Annapolis-Kings ..... .NS	Annapolis Royal 562
Kashabowie.	Fort William....O	529·132
†Kasil.....	Labelle.....Q	529·99
**Kaslo* 463	Kootenay W....BC	535·82, 445·3
Katepwa Beach.	Melville .....S	Lebret 529
Katevale	Stanstead .....Q	Magog 535
†Kathleen.....	Peace River. ....A	645·1 (Doussal PO)
Kathryn	Bow River .....A	529·316
Katrime.....	Neepawa.....M	529·226
Katrine Station.	Parry Sound....O	529·193
Kavanagh	Wetaskiwin . Alta	535·227
Kawartha Park..	Peterboro' W R..O	Lakefield 529
Kawene	Fort William....O	529·132
Kaydee.....	Jasper-Edson....A	Luscar 529
Kayville.....	Wood Mountain. S	535·165
Kazabazua..	Wright.....Q	535·27 (PO 2½ miles
Kazabazua Stat'n	Wright.....Q	535·27 [from R R)
Kealey Springs..	Maple Creek..Sask	Piapot 535
**Kearney* 338	Parry Sound....O	529·215
Kearns.....	Timiskaming....O	Cheminis 699
Keatley.....	N. Battleford....S	529·283
Kedgemakooge ..	Digby-Annapolis-Kings.....NS	Caledonia 529
Kedgwick.....	Restigouche-Madawaska..NB	529·52
Kedgwick River.	Restigouche-Madawaska. NB	Kedgwick 529
Kedleston.....	Lake Centre.....S	535·159
Keefer's.....	Fraser Valley..BC	535·70
**Keeler*.....59	Moose Jaw...Sask	535·153
†Keenan...	Northumberl'd N B	529·79
**Keene*	Peterboro' WR...O	529·169
Keep Hills.....	Jasper-Edson...A	Duffield 529
Keewatin...1,469	Kenora-Rainy River...O	535·51
Keewaydin Camp	Timiskaming....O	418
Kegaska.....	Charlevoix-Saguenay.....Q	123 or *via* Natashquan
Keg River.....	Peace River.....A	174, 443 (Landing 40 miles from PO)
Kegworth	Qu'Appelle...Sask	529·258
Keithley Creek..	Cariboo .....B C	Williams Lake 650
†Keld.....	Dauphin..... ..M	Dauphin 529
Kelfield 76	Kindersley..... S	535·166
Kelliher..... 337	Yorkton.....Sask	529·245
Kelloe	Marquette.....M	535·101
Kelly.....	Bonaventure... Q	St. Godfroi 529
†Kelly Lake.....	Cariboo.....BC	650
Kelly-Newton ..	Wright.....Q	Kazabazua 535
†Kelly's.....	Middlesex E.....O	529·183 (Belton, P.O.)
Kelly's Cross.....	Queen's.....P E I	N'th Wiltshire 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
*Kelowna	5,047	Yale	B C	529·351, 445·6, 460
Kelsey		Camrose	A	529·324
Kelsey Bay		Comox-Alberni	BC	*via* Sayward
Kelso		Halton	O	535·35 (R R name Christie)
†Kelso		Cochrane	O	699 (Goldlands PO)
Kelso Station		Qu'Appelle	Sask	529·258
Kelstern		Swift Current	S	535·172
*Kelvington	604	Mackenzie	S	529·239
Kelwood		Neepawa	M	529·229
Kemble		Grey N R	O	*via* Owen Sound, O
Kemnay		Brandon	M	535·112-118
*Kempt	431	Queens-Lunenburg	NS	Caledonia 529
Kempt Road		Inverness-Richmond	NS	Macintyre Lake 529
†Kempt Town		Colchester-Hants	N S	Riversdale 529
*Kemptville	1,219	Grenville-Dundas	O	535·59
*Kemptville	432	Shelburne-Yarmouth-Clare	NS	Brazil Lake 562
Kenabeek		Timiskaming	O	699·4
*Kenaston	234	Lake Centre	S	529·255
Kendal		Durham	O	Newcastle 529, 535
*Kendal Stat'n	125	Weyburn	Sask	529·258
†Kendry		Peterboro' W R	O	535·34
Kenilworth		Wellington N R	O	535·41
Kenloch		Inverness-Richmond	N S	Strathlorne 529
Kenmore		Carleton	O	Russell 633
†Kennaway		Victoria	O	Highland Grove 529
†Kennebecasis Is.		Royal	N B	*via* St. John, N B
*Kennedy	231	Qu'Appelle	Sask	535·154
†Kennedy		N. Westminster	BC	514
Kennedy Bay		Victoria	O	Dunsford 535
Kennetcook		Colchester-Hants	NS	562·3
†Kenney		Timiskaming	O	699
Kennington Cove		Inverness-Richmond	NS	Louisburg 698
*Kenogami	6,585	Chicoutimi	Q	Jonquière 529
Kenogami Lake		Timiskaming	O	699
Keno Hill		Yukon		*via* Mayo Landing
*Kenora	7,672	Kenora-Rainy River	O	535·51, 157, 184
Kenosee Park (Summer P O)		Assiniboia	S	Carlyle 529, 535
*Kennington	767	Prince	P E I	529·1
Kensington Hgts.		207 M. Pleasant Av.		Sub PO of London
†Kensington Point		Algoma W R	O	Desbarats 535
†Kensmith		Rosetown-Biggar	S	Biggar 535, 529
Kenstone Beach		Victoria	O	535·45 (Rly. name Kenstone)
†Kent		Halifax	N S	529·16
Kent Boom		Kent	N B	Buctouche 529
Kent Bridge		Kent	O	535·42
Kent Junction		Kent	N B	529·40-50
Kent Lake		Kent	N B	529·40
Kenton		Brandon	M	535·110
*Kentville	3,928	Digby-Annapolis-Kings	NS	562·1-2
Kentville Sanatorium		Digby-Annapolis-Kings	NS	Kentville 562·1-2
Kenville		Churchill	M	529·239
Keoma		Bow River	Alta	535·235
Keppel		Rosetown-Biggar	S	535·158, 529·245 (R R n. Mead on 529)
Keppoch		Inverness-Richmond	N S	Strathlorne 529
Keremeos		Yale	B C	585·20
†Kerensky		Vegreville	A	529·318
Kergwenan		Dauphin	M	Laurier 529
†Kerrisdale		Vancouver S	BC	514 or Vancouver
*Kerrobert	580	Kindersley	S	535·153-167-233
Kerrowgare		Pictou	NS	Sunnybrae 529
*Kerrwood		Middlesex W R	O	529·203 (R R name Kerwood)
Kersley		Cariboo	B C	650
†Kerwood		Middlesex W R	O	529·203
Kessler		Battle River	Alta	Hughenden 535
Kessock		Yorkton	Sask	529·278
Keswick		York N R	O	Newmarket 529
†Keswick		York-Sunbury	N B	535·301
Keswick Ridge		York-Sunbury	N B	Keswick 535
Ketchen		Mackenzie	Sask	529·239
Ketch Harbour		Halifax	N S	*via* Halifax, N S
†Ketepec		St. John-Albert	N B	535·307
Kettleby		York N R	O	Aurora 529
Kettlehut		Swift Current	S	529·289
†Kettle Rapids		Churchill	M	529·246
Kettle Valley		Yale	B C	535·91
Kevisville		Red Deer	Alta	Innisfail 535
Kew		Calgary E R	A	Calgary 529, 535
Kewagama		Pontiac	Q	Cadillac 529
Kewanna		Neepawa	M	Alonsa 529
Kewstoke		Inverness-Richmond	N S	Orangedale 529
Keyes		Neepawa	M	535·100
Key Harbour		Parry Sound	O	529·134
Key Junction		Parry Sound	O	529·130-134
†Keyson		Cochrane	O	699·3
Keystone Camps		Nipissing	O	*via* North Bay, Ont.
Keystown		Lake Centre	S	529·266
Khartum		Renfrew S R	O	Caldwell 529 or Eganville 529, 535
*Khedive	94	Weyburn	Sask	535·170
Kiamika		Labelle	Q	Barrette 535
Kiawanna Beach		Grey N	O	Meaford 529
†Kidd		Cariboo	B C	529·350
Kilbride		Halton	O	Hamboro' 535
Kilburn		Victoria-Carleton	NB	535·309
Kildare		Joliette-L'Assomption-Montcalm	Q	Joliette 535, 529
Kildonan		Comox-Alberni	BC	450·2, 456, or Port Alberni 535
†Kildonan		Springfield	M	*via* Winnipeg
Kildonan West		1785 Main St		Winnipeg City
†Kilfoil		Victoria-Carleton	N B	Bath 535
Kilgard		Fraser Valley	B C	Abbotsford 514, 535
Kilkerran		Cariboo	B C	Dawson Creek 645
Killaloe		Renfrew S R	O	529·214
*KillaloeStn	620	Renfrew S R	O	529·214
Killaly	167	Melville	S	535·155
*Killam	347	Camrose	A	535·232
†Killam		Westmorland	NB	529·68
Killam's Mills		Westmorland	N B	Killam 529
Killarney		Algoma E R	O	438, or Little Current 535
*Killarney	1051	Souris	M	535·117
†Killarney Lake		Battle River	Alta	Hayter 535
Killdeer		Wood Mountain	S	535·181
†Killean		Wellington SR	O	535·35
Killowen		Victoria-Carleton	N B	Beechwood 535
Kilmar		Argenteuil	Q	Marelan 535
†Kilmarnock		Lanark	O	Smiths Falls 529, 535
Kilronan		N. Battleford	Sask	St. Walburg 529
Kilsyth		Grey N R	O	*via* Owen Sound
Kilwinning Sid'g		Prince Albert	S	529·256
Kilworthy		Muskoka-Ontario	O	529·193
Kimball		Lethbridge	Alta	Cardston 535
†Kimballs		Lambton W R	O	623·37
*Kimberley		Grey NR	O	Flesherton 535
Kimberley		Kootenay E	BC	535·83
†Kimberley		Mégantic-Frontenac	Q	Plessisville 529
Kinbrae		Melville	S	Bredenbury 535 or Zeneta 529
Kinburn		Carleton	O	529·214
Kincaid	254	Wood Mountain	S	535·176
*Kincardine	2,487	Bruce	O	529·182
†Kincardine		Victoria-Carleton	NB	Kilburn 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Kincolith	Skeena	BC 455
Kincorth	Maple Creek	Sask 535·225
Kindersley	983 Kindersley	Sask 529·252-285
**King*	York N R	O 529·193
Kingcome Inlet	Comox-Alberni	BC 455
†King Grove	Cape Breton N.-Victoria	N S Little Bras d'Or 529
King Kirkland	Timiskaming	O 699·7
Kinglake	Norfolk	O 535·46
**Kingman*	Camrose	A 529·316
Kingross	Inverness-Richmond	N S Inverness 529
Kingsburg	Queens-Lunenburg	N S Lunenburg 529
Kingsbury	121 Richmond-Wolfe	Q 535·8
Kingsclear	York-Sunbury	N B 529·58
†Kingscourt	Lambton-Kent	O Wanstead 529
Kingscroft	Stanstead	Q Avers Cliff 675
†Kingsey	Richmond-Wolfe	Q 529 84 (Lorne P O)
**Kingsey Falls* 454	Drummond-Arthabaska	Q Kingsey 529
Kingsford	Assiniboia	Sask 529·264
†Kingsford	Frontenac-Addington	O 535·50
Kingsgate	Kootenay E	BC 535·69
†King's Head	Pictou	N S New Glasgow 529
Kingsland	Rosetown-Biggar	S Marriott 535
Kingsmere	Wright	Q Chelsea 535
Kingsmill	Elgin	O *via* Aylmer
Kingsport	Digby-Annapolis-Kings	N S 562·2, 389
**Kingston* 29,545	Kingston City	O 529·83, 535·61, 329·2-3
**Kingston*	Digby-Annapolis-Kings	N S 562·1
**Kingston*	Royal	N B Hammond Riv. 529
Kingston Mills	Frontenac-Addington	O Rideau 529
Kingston Station	Kingston City	O 529·83 (Sub P O of Kingston, O.)
†Kingsvale	Kamloops	BC 535·92
**Kingsville* 2,271	Essex S R	O 656·2
Kingsville	Inverness-Richmond	N S West Bay Rd. 529
Kingsway	Muskoka-Ontario	O 315 (Landing name Britannia)
Kinistino	556 Melfort	S 529·232
Kinkora	Prince	P E I 529·2
Kinley	85 Rosetown-Biggar	S 529·245, 535·158
Kinloch	Mackenzie	S Kelvington 529
†Kinloss	Bruce S R	O Lucknow 529
**Kinmount*	Victoria	O 529·171
Kinmundy	Acadia	A Chinook 529
**Kinnear's Mills*	Lotbiniere	Q Robertson 675
Kinosota	Neepawa	M Alonsa 529
Kinross	Queen's	P E I Uigg 529
Kinsac	Halifax	N S 529·12
†Kinsale	Ontario	O Brooklin 529
Kinsella	Camrose	A 529·245
Kinsman's Corn'rs	Digby-Annapolis-Kings	N S Woodville 562
†Kinsol	Nanaimo	BC 529·346
Kintail	Huron N R	O Lucknow 529
Kintore	Oxford	O Thamesford 535
Kinuso	Peace River	A 645·1
Kiosk	Nipissing	O 529·137
†Kipawa	Pontiac	Q 535·26, (Kippewa P O)
Kipling	Nipissing	O Verner 535
Kipling Sta	316 Assiniboia	S 529·258
Kipp	Lethbridge	Alta 535·230-236-237
**Kippen*	Huron-Perth	O 529·184
Kippewa	Pontiac	Q 535·26, (R R name Kipawa)
Kirby	Algoma W	O Bellevue 502
Kirkcaldy	Macleod	A 535·236
Kirkella	Brandon	M 535·112-155
**Kirkfield*	Victoria	O 529·170
Kirkfield Park	Portage la Prairie	M *via* Winnipeg
Kirkhill	Cumberland	N S Parrsboro' 549
†Kirkhill	Glengarry	O Alexandria 529
**Kirkland Lake*	Timiskaming	O 699·7
†Kirkman Creek	Yukon	462·1
Kirkmount	Pictou	N S New Glasgow 529
Kirkness	Springfield	M Gonor 535, 529
†Kirkpatrick	Bow River	Alta 535·235
Kirk's Ferry	Wright	Q 535·27
Kirkton	Huron-Perth	O St. Mary's 529, 535
Kirkwood	Northumberl'd	N B Millerton 529
Kirkwood	Inverness-Richmond	N S Strathlorne 529
Kirouac	Dorchester	Q Ste. Justine 675
Kirriemuir	Acadia	A 535·233
Kisbey	262 Assiniboia	Sask 535·150
Kiskisink	Portneuf	Q 529·105
†Kispiox	Skeena	BC Hazelton 529
†Kissinger	Nanaimo	BC 529·346
Kississing	Churchill	M Sherridon 529
**Kitchener* 35,456	Waterloo N R	O 529·181-185, 578
Kitchener	Kootenay E	BC McConnel 535
Kitigan Station	Cochrane	O 529·154
Kitimat Mission	Skeena	BC 455
**Kitscoty* 234	Battle River	Alta 529·260
†Kitselas	Skeena	B C 529·350
†Kitsumkelum	Skeena	B C Terrace 529
Kitwanga	Skeena	B C 529·350
Kivikoski	Port Arthur	O *via* Port Arthur
Kleczkowski	N. Battleford	Sask Alticane 529
Kleecoot	Comox-Alberni	B.C. Port Alberni 535
Kleefeld	Provencher	M Otterburne 535
Kleena Kleene	Cariboo	B C Williams Lake 650
**Kleinburg*	York NR	O 535·48
Klemtu	Skeena	BC 455
†Kleskun Hill	Peace River	A Clairmont 645
Klintonel	Maple Creek	Sask Eastend 535
Klock	Renfrew NR	O 535·65
Klueys Bay	Muskoka-Ontario	O Kilworth 529
Knappen	Medicine Hat	Alta Coutts 535
†Knee Hill	Bow River	Alta 535·235-249
Knee Hill Valley	Red Deer	Alta Innisfail 535
†Knightington	Renfrew N R	O 535·60 (R R name Fourth Chute)
Knight Inlet	Comox-Alberni	BC 455
Knob Hill	Wetaskiwin	A Winfield 535
†Knockholt	Skeena	BC 529·350
Knowles	Shelburne-Yarmouth-Clare	N S Upper Wood Harbour 529
**Knowlton* 976	Brome-Missisquoi	Q 535·4
†Knowlton Landing	Brome-Missisquoi	Q 342 or Knowlton 535
Knox Bridge	Gaspé	Q Perce 529
Knutsford	Kamloops	BC Kamloops 535, 529
Koknee	Battle River	A Vermilion 529
Koksilah	Nanaimo	B C 535·88
Komarno	Selkirk	M 535·122
Komoka	Middlesex WR	O 529·203-205, 535·42
Koostatak	Selkirk	Man Hodgson 529
Kootenay Bay	Kootenay W	BC 445·3
†Kootenay Land'g	Kootenay W.	BC 535·69
†Kossuth	Waterloo S R	O Preston 529, 578
Kouchibouguac	Kent	N B Richibucto 529
†Kowkash	Port Arthur	O 529·156
Krakow	Vegreville	A Wostok 535
Krasne	Yorkton	S Wishart 535
Kristnes	Mackenzie	S Leslie Station 535
Kronau	Weyburn	Sask 535·150
†Kronsgart	Lisgar	M 535·113
Krugersdorf	Timiskaming	O 699
Krupp	Swift Current	S Fox Valley 535
Krydor	127 N. Battleford	Sask 529·256
Ksituan	Peace River	A Spirit River 645
Kuest	Swift Current	S Hatton 535 or Schuler 535
Kulish	Dauphin	M Ethelbert 529
Kuper Island	Nanaimo	BC Chemainus 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Kuroki	Mackenzie	S 529·259
**Kyle* 198	Rosetown Biggers	535·147
Kylemore	Mackenzie	S 529·259
†Kynoch	Algoma E	R O Dean Lake 535
Kyuquot	Comox-Alberni	BC 450·2
La Baie 511	Nicolet-Yamaska	Q 529·108
La Baie Shawinigan 1239	St. Maurice-Lafleche	Q Shawinigan Falls 535, 529
La Baleine	Charlevoix-Saguenay	Q Baie St. Paul 529
Labarre	Lake St. John-Roberval	Q 529·105
La Barrière	Berthier-Maskinonge	Q St. Felix 535
**Labelle* 710	Labelle	Q 535·23
†Laberge	Vaudreuil-Soulanges	Q 535·62
†Labissonnière	Champlain	Q 535·29
†Labonneville	Compton	Q Scotstown 535
La Branche	Quebec-Montmorency	Q Giffard 676
Labrecque	Quebec-Montmorency	Q Charlesbourg
†Labrie	Richmond-Wolfe	Q Coleraine 675
La Broquerie	Provencher	M 529·238
†La Brosse Jct	Chicoutimi	Q 685·1
La Butte	Bonaventure	Q Nouvelle 529
Lac à Beauce	St. Maurice-Lafleche	Q 529·120
†Lac a Belley	Lake St. John-Roberval	Q 529·105
Lacadena	Kindersley	Sask 529·273
L'Acadie	St. John's-Iberville-Napierville	Q 529·87, 535·3
Lac a Foin	Hull	Q Buckingham 535
Lac à la Tortue	Champlain	Q 535·19
Lac a la Truite	Terrebonne	Q Ste. Agathe 535
†Lacasse	Dorchester	Q St. Malachie 529
**Lac au Saumon* 1,700	Matapedia-Matane	Q 529·50
Lac aux Brochets	St. Maurice-Lafleche	Q 529·120 (R R name Brochet
Lac Aux Sables	Portneuf	Q 529·92
Lac aux Sables Station	Portneuf	Q 529·92
**Lac Baker*	Restigouche-Madawaska	N B 529·118
Lac Beauport	Quebec-Montmorency	Q *via* Quebec
Lac Bellemare	St. Maurice-Lafleche	Q Shawinigan Falls 529, 535
Lac Bellevue	Athabaska	A St. Paul 529
Lac Bitobig	Wright	Q Messines 535
Lac Blanc	Labelle	Q Bellerive Sta. 535
Lac Blouin	Pontiac	Q Val d'Or 529
Lac Bouchette 607	Lake St. John Roberval	Q 529·105
Lac Bouchette Sta	Lake St. John-Roberval	Q 529·105
Lac Brompton	Richmond-Wolfe	Q Bromptonville 529
Lac Brule	Terrebonne	Q Ste. Agathe 535
Lac Campion	Hull	Q Buckingham 535
Lac Cardinal	Peace River	A Berwyn 645
Lac Castagnier	Chapleau	Q Barraute 529
Lac Castor	Labelle	Q Annonciation 535
Lac Charlebois	Terrebonne	Q Ste. Marguerite 535
Lac Chat	St. Maurice-Lafleche	Q 529·120
Lac Connelly	Joliette-L'Assomption-Montcalm	Q St. Jerome 529, 535
Lac Cornu	Argenteuil	Q Ste. Agathe 535
Lac David	Labelle	Q Barrette 535
Lac de l'Est	Kamouraska	Q East Lake 529
Lac des Aigles	Témiscouata	Q Cabano 700
Lac des Commissaires	Lake St. John-Roberval	Q Lac Bouchette 529
Lac des Ecorces	Labelle	Q Barrette 535
Lac Desert	Labelle	Q Labelle 535
Lac des Iles	Labelle	Q Mont Laurier 535
Lac des Lys	Restigouche-Madawaska	N B Campbellton 529
Lac des Pins	Argenteuil	Q Pine Lake 529
Lac des Plages	Labelle	Q Lac Remi 529
Lac des Sept Isles	Portneuf	Q St. Raymond 529
Lac du Bonnet	Springfield	M 535·102, 183, 184
Lac du Cerf	Hull	Q Mont Laurier 535
Lac du Quinzieme	Matapedia-Matane	Q St. Moise 529
Lac Echo	Terrebonne	Q Lesage 535
Lac Edouard	Quebec-Montmorency	Q 529·105
Lac Etchemin	Dorchester	Q St. Germaine 675
Lac Francais	Terrebonne	Q St. Faustin 535
Lac Frontiere	Montmagny-L'Islet	Q Lake Frontier 675
Lac Gatineau	Labelle	Q Mont Laurier 535
Lac Grave	Pontiac	Q Villemontel 529
Lac Grosleau	Labelle	Q Papineauville 535
Lac Guindon	Terrebonne	Q Shawbridge 535, 529
Lachenaie	Joliette-L'Assomption-Montcalm	Q Terrebonne 535
Lachevrotière	Portneuf	Q 535·21, 529·120
**Lachine* 19,898	Jacques Cartier	Q 529·83, or La Salle 535, Bridge to Caughnawaga
Lachine Locks	Mount Royal	Q Dominion 529
Lac Humqui	Matapedia-Matane	Q Amqui 529
**Lachute* 5,287	Argenteuil	Q 535·18
Lachute Mills	Argenteuil	Q Lachute 535
Lac Labelle (Summer P.O.)	Labelle	Q Labelle 535
Lac La Biche 517	Athabaska	A 645·2
Lac La Biche Mission	Athabaska	A Lac la Biche 645
Lac La Hache	Cariboo	B C 650 [529
Lac la Nonne	Jasper-Edson	A Busby 645 or Gunn
Lac la Peche	St. Maurice-Lafleche	Q 529, 535 Shawinigan Falls
Lac la Ronge	Prince Albert	S Prince Albert 529, 535
Lac Lasalle	Joliette-L'Assomption-Montcalm	Q St. Felix 535
Lac Lavoie	Matapedia-Matane	Q Lac au Saumon 529
Lac Lois	Chapleau	Q 529·121
Laclu	Kenora-Rainy River	O 535·51
Lac Magloire	Peace River	A Falher 645
Lac Mance	Chapleau	Q Dupuy 529
Lac Manitou Sud	Terrebonne	Q Ste. Agathe 535
Lac Marois	Terrebonne	Q 529·99
Lac Masson	Terrebonne	Q Ste. Marguerite 535
**Lac Megantic*	Compton	Q 535·2·7, 675·2, (R R n Megantic)
†Lac Meluque	Matapedia-Matane	Q St. Moise 529
†Lac Mercie	Terrebonne	Q Mont Tremblant 535
Lac Noir	Joliette-L'Assomption-Montcalm	Q St. Felix 535
**Lacolle* 891	Chateauguay-Huntingdon	Q 630, 529·211
**Lacombe* 1,603	Wetaskiwin	A 535·227-233-244
La Conception	Labelle	Q Conception 535
La Conception Station	Labelle	Q 535·23 (R R name Conception)
Laconia	Queens-Lunenburg	N S Bridgewater 529
Lacordaire	Wood Mountain	S Rockglen 535
La Corey	Athabaska	A Bonnyville 529
Lacorne	Pontiac	Q Amos 529
La Corniche	Joliette-L'Assomption-Montcalm	Q Ste. Agathe 535
Lacoste	Labelle	Que 535·23
La Coulee	Matapedia-Matane	Q Matane 528
Lac Paquin	Terrebonne	Q Val David 535
Lac Pauzé	Joliette-L'Assomption-Montcalm	Q Rawdon 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Lac Pelletier	Maple Creek S	Neville 535
Lac Pinault	Matapedia-Matane Q	Amqui 529
Lac Pitre	Matapedia-Matane Q	Lac au Saumon 529
Lac Quenouille	Terrebonne Q	Ste. Agathe 535
†Lac Remi	Labelle Q	529-99 (P O n. St. Remi d'Amherst)
Lac Renaud	Terrebonne Q	Mont Rolland 535
La Croche	St. Maurice-Laflèche Q	Fitzpatrick 529
Lac Rocher	Joliette-L'Assomption-Montcalm Q	Joliette 529, 535
†Lac Rochu	Mégantic-Frontenac Q	St. Evariste 675
Lacroix	Beauce Q	St. Georges 675
Lac Roy	Terrebonne Q	Val Morin 535
Lac Saguay	Labelle Q	535-23
Lac Ste. Anne	Jasper-Edson A	Gunn 529
Lac St. Charles	Quebec-Montmorency Q	Loretteville 529
Lac Ste. Croix	Lake St. John-Roberval Q	Metabetchouan 529
Lac St. Joseph 46	Portneuf Q	529-105
Lac Ste. Marie	Wright Q	Kazabazua 535
Lac St. Paul	Labelle Q	Mont Laurier 535
Lac St. Thérèse	Cochrane O	Hearst 502, 529
Lac Sergent 264	Portneuf Q	529-105
Lac Simon	Labelle Q	Conception 535
Lac Supérieur	Terrebonne Q	St. Faustin 535
Lac Thibeault	Temiscouata Q	Lac Baker 529
Lactor	Compton Q	Spring Hill 535
Lac Tremblant	Terrebonne Q	Mont Tremblant 535
Lac Tremblant Nord	Labelle Q	Mont Tremblant 535
Lac Trois Saumons	Montmagny-L'Islet Q	Trois Saumons 529
Lac Unique	Restigouche-Madawaska N B	Ledges 700
Lac Vert	Humboldt Sask	535-157
La Cyr	Gaspe Q	Grand Entry 347
Ladder Valley	Prince Albert S	Big River 529
La Decharge	Chicoutimi Q	Jonquiere 529
**Ladner*	N. Westminster BC	*via* Vancouver, BC
Ladriere	Rimouski Q	St. Fabien 529
**La Durantaye*	Bellechasse Q	529-115
Lady Lake	Mackenzie S	529-276
**Ladysmith*	Nanaimo B C	535-88
Ladysmith 1,685	Pontiac Q	Shawville 535
†Ladysmith	Neepawa M	529-258
Ladywood	Springfield M	Beauséjour 535
La Ferme	Chapleau Q	529-120
Laferté	Chapleau Q	529-121
Laflamme	Montmagny-L'Islet Q	St. Pierre 529
**Lafleche* 475	Wood Mountain S	535-170
Lafond	Athabaska A	St. Paul 529
†Lafontaine	Simcoe E R O	Penetang 529
†Lafontaine	Kamouraska Q	529-118 (Denian PO)
Laforce	Pontiac Q	Laverlochere 535
†Laforest	Nipissing O	529-130
La France	Montmagny-L'Islet Q	L'Islet 529
†La Gabelle	Three Rivers Q	535-29 (Gabelle PO)
Lagacé	Bonaventure Q	Matapedia 529
Lagaceville	Northumberl'd N B	Loggieville 529
LaGiraudais	Bonaventure Q	Pte. a la Garde 529
La Glace	Peace River A	Sexsmith 645
La Glaciere	Berthier-Maskinonge Q	St. Felix 535
La Gorgendiere	Portneuf Q	*via* Portneuf
La Grande Pointe	Charlevoix-Saguenay Q	Petite Riviere 529
Lahaieville	Athabaska A	Athabaska 529
LaHave	Queens-Lunenburg N S	Bridgewater 529
La Have Island	Queens-Lunenburg N S	Bridgewater 529
Laidlaw	Fraser Valley B C	529-347
Laird 280	Rosthern S	529-261
Lairet	Quebec E. Q	Sub. P.O. of Quebec
Lajord	Weyburn Sask	535-150
Lake	Hastings-Peterborough O	Coe Hill 529
Lake Ainslie Chapel	Inverness-Richmond N S	Strathlorne 529
Lake Ainslie East Side	Inverness-Richmond N S	Strathlorne 529
Lake Ainslie South Side	Inverness-Richmond N S	Orangedale 529
Lake Ainslie West Side	Inverness-Richmond N S	Strathlorne 529
Lake Alma	Weyburn Sask	535-142
Lake Annis	Shelburne-Yarmouth-Clare NS	562-1
Lake Aylmer	Megantic-Frontenac Q	St. Gerard 675
Lakeburn	Westmorland N B	Moncton 529
Lake Cayamont	Pontiac Q	Gracefield 535
Lake Centre	Queens-Lunenburg NS	Bridgewater 529 [St'n PO)
†Lake Chapleau	Argenteuil Q	529-99 (Chapleau
Lake Charlotte	Halifax NS	Musquodoboit Harbour 529
†Lake Chevreuil	Argenteuil Q	529-99
†Lake Clear	Renfrew N R O	Eganville 529, 535
Lake Couchiching	Muskoka-Ontario O	Longford 529
**Lake Cowichan*	Nanaimo B C	535-89, 529-346
†Lakedale 135	Antigonish-Guysborough NS	Antigonish 529
Lake Doucette	Sherburne-Yarmouth-Clare NS	Hectanooga 562
Lake Edward	Victoria-Carleton N B	Grand Falls 529, 525
Lake Egmont	Halifax N S	Elderbank 529
Lake Eliza	Athabaska A	Armistice 529
Lake Errock	Fraser Valley, BC	Deroche 535
Lakefield	Argenteuil Q	Lachute 535
**Lakefield* 1,314	Peterboro' W R. O	529-17
†Lake Fortune	Pontiac Q	699-7
Lake Four	Prince Albert S	Bodmin 529
Lake Francis	Portage la Prairie M	529-231
†Lake Frontier	Montmagny L'Islet Q	675-1 (Lac Frontiere P O)
Lake George	Digby-Annapolis-Kings NS	Berwick 562
Lake Harbour	Baffin Island. NWT	*via* Churchill 529
Lake Hill	Nanaimo B C	*via* Victoria, B C
Lakehurst	Peterboro' W R. O	Lakefield 529
Lake Isle	Jasper-Edson A	Entwistle 529
†Lake Joseph	Muskoka-Ontario O	529-130, 535-49 (Barnesdale P.O.)
†Lake Kathlyn	Skeena B C	529-350
Lake L'Achigan	Terrebonne Q	Shawbridge 535,
Lakeland	Portage la Prairie M	529-228 [529
†Lakeland	Cumberland N S	549
†Lake la Rose	Digby-Annapolis-Kings S	Annapolis Royal 562
Lake Lenore 239	Humboldt Sask	529-272
Lake Louise	Calgary W. Alta	535-225
Lake Madge	Mackenzie S	Kamsack 529
Lake Majeau	Jasper-Edson A	Gunn 529
†Lake McGregor	Macleod A	Milo 535
†Lake Megantic	Compton Q	*see* Megantic
Lake Memphremagog	Stanstead Q	Hermitage 342
Lake Midway	Digby-Annapolis-Kings NS	Digby 562
Lake Munro	Digby-Annapolis-Kings NS	Annapolis Royal 562
Lakenheath	Wood Mountain S	535-140
†Lake Opinicon	Frontenac-Addington O	Chaffeys Locks 529
Lake Paul	Digby-Annapolis-Kings NS	Berwick 562
Lakeport	Northumberland O	535-50
Lake Ramsay	Queens-Lunenburg N S	Chester Basin 529
†Lake St. Joseph	Portneuf Q	(See Lac St. Joseph)
Lake St. Peter	Hastings-Peterborough O	529-147
†Lake Saskatoon	Peace River A	Wembley 645

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Lakeside	Oxford...O	535·53
†Lakeside	Jacques Cartier..Q	529·83, 535·33
†Lake Stream	Kent...N B	Chipman 529, 535
Lake Thelma	Acadia...A	Fleet 535
Laketon	Kent...N B	Chatham 529
Lake Uist	Inverness-Richmond...NS	St. Peters 529
Lakevale	Antigonish-Guysborough NS	Antigonish 529
Lake Valley	Moose Jaw...S	529·271
†Lake Verde	Queen's...P E I	529·5-9
†Lake Victoria	Nipissing...O	Egan Estate 529
Lakeview	Argenteuil...Q	Weir 529
Lakeview	Digby-Annapolis-King's...NS	Springfield 529
Lakeview	Peel...Ont	529·207
Lake View House	Portneuf...Q	Ste. Catherine 529
†Lakeview Park	Ontario...O	648
Lakeville	Victoria-Carleton...N B	529·58
Lakeville	Digby-Annapolis-Kings...NS	562·5
†Lake William	Mégantic-Frontenac...Q	Plessisville 529
†L. Windermere	Kootenay E...B C	535·84 (Athalmer P.O.)
Lakewood	Muskoka-Ontario O	Bracebridge 529
†Lalande	Laval-Two Mountains...Q	529·91
Lalemant	Kamouraska...Q	Lafontaine 529
La Loche	N. Battleford...S	193 or Cheecham, A. 645
L'Alverne	Bonaventure...Q	Cross Point 529
L'Amable	Hastings-Peterborough..O	Detlor 529
†L'Amable	Nipissing...O	529·214
*La Macaza	Labelle...Q	535·23 (R R name Macaza)
*La Malbaie 2,324	Charlevoix-Saguenay...Q	529·122 (Landing n. Murray Bay)
Lamarche	Chicoutimi...Q	Isle Maligne 505
Lamartine	Montmagney-L'Islet...Q	L'Islet 529
Lambertville	Charlotte...N B	St. Andrews 535
*Lambeth	Middlesex E R...O	*via* London, Ont.
Lambton 584	Megantic-Frontenac...Q	Courcelles 675
Lambton Mills	York W R...O	(Sub P.O. of Toronto) West Toronto 529, 535
Lameque	Gloucester...N B	Shippigan 529
La Mérisière	Dorchester...Q	Morisset 675
La Miche	Charlevoix-Saguenay...Q	St. Joachim 676, 529
†Lammermoor	Lanark...O	Lavant 535
Lamont 438	Vegreville...A	529·260
Lamontagne	Mégantic-Frontenac...Q	Robertson 675
La Montée	Gaspé...Q	Cape Cove 529
Lamorandiere	Chapleau...Q	Barraute 529
La Motte	Pontiac...Q	Amos 529
†Lamoureux	Vegreville...A	Fort Saskatch. 529
*Lampman 197	Assiniboia...Sask	529·263
Lamy	Témiscouata...Q	St. Honore 700
Lamy Sud	Témiscouata...Q	St. Honore, 700
*Lanark 660	Lanark...O	Perth 535
Lanark	Antigonish-Guysborough NS	Antigonish 529
La Nativite	Rimouski...Q	Cabano 700
*Lancaster 675	Glengarry...O	529·83
Lancelot	Muskoka-Ontario O	Utterson 529
Lancer 147	Swift Current...S	535·162
*Landis 194	Saskatoon...S	529·245
†Landmark	St. Boniface...M	Ste. Anne 529
Landonville	Battle River..Alta	Clandonald 535
Landrienne	Chapleau...Q	529·120
Landry	Gloucester...N B	Inkerman 529
†Landscape	Wood Mountain..S	535·170
Landseer	Macdonald...M	535·119
Lanfine	Acadia...A	529·252
Lang 304	Weyburn...Sask	535·151
Lang	Peterboro' W R...O	Keene 529
Langbank	Q'Appelle...Sask	529·258
Lang Bay	Vancouver N...B C	455
Langdon 95	Bow River...A	535·225-235
†L'Ange Gardien	Quebec-Montmorency..Q	676
*Langenburg 359	Melville...S	535·101
Langevin	Dorchester...Q	Ste. Justine 675
Langford Park	Jasper Edson...A	Wabamun 529
Langford Station	Nanaimo...B C	535·88
Langham 310	N. Battleford..Sask	529·260
Langlais	Lake St. John-Roberval...Q	Isle Maligne 505
Langley Prairie	N. Westminster. B C	514
†Langlois	Bellechasse...Q	529·118
†Langmuir	Port Arthur...O	529·131
Langruth	Portage la Prairie M	529·228
Langstaff	York N R...O	Thornlea 529
*Langton	Norfolk...O	Courtland 529, 712
†Languedoc	Chapleau...Q	Authier 529
†Langvale	Macdonald...M	Dunrea 529
Laniel	Pontiac...Q	535·26
*Lanigan 353	Humboldt...Sask	535·155-156-157-176
Laniwci	Rosthern...S	Alvena 529
*L'Annonciation 632	Labelle...Q	535·23 (R R name Annonciation)
Lanoraie	Berthier-Maskinonge...Q	535·17-21
Lanoraie Station	Joliette-L'Assomption-Montcalm Q	535·17-21
†LaNormandie	Montmagny-L'Islet...Q	Montmagny 529
*Lansdowne	Leeds...O	529·83
Lansdowne	Digby-Annapolis-Kings...NS	Bear River 562
Lansdowne Sta	Pictou...N S	529·13
L'Anse à Brillant	Gaspé...Q	Brillant Cove 529
L'Anse à Fougère	Gaspé...Q	*via* Fox River
L'Anse à Giles Station	Montmagny-L'Islet...Q	529·115
L'Anse à LaCroix	Matapedia-Matane...Q	Matane 528
L'Anse au Be'ufils	Gaspé...Q	Perce 529
L'Anse au Cousins	Gaspé...Q	*via* Gaspé, Q
L'Anse à Valleau	Gaspé...Q	*via* Gaspé, Q
L'Anse McInnes	Bonaventure...Q	Port Daniel 529
L'Anse St. Jean	Chicoutimi...Q	Port Alfred 685
Lansing	York N R...O	Toronto 529, 535
Lantier	Terrebonne...Q	Ste. Agathe 535
Lantz Siding	Colchester-Hants...NS	529·12
La Passe	Renfrew N R...O	Fort Coulonge 535
La Passe Dangereuse	Lake St. John-Roberval...Q	or Beachburg 529 Dolbeau 529
*La Patrie 340	Compton...Q	Scotstown 535
†La Perade 1009	Champlain...Q	535·21
La Petite Riviere St. Francois	Charlevoix-Saguenay...Q	529·122 (R R name Petite Riviere)
Lapeyrere	Gaspé...Q	*via* Grindstone Is.
Lapierre	Lotbiniere...Q	Robertson 675
LaPlaine	Joliette-L'Assomption-Montcalm Q	535·24
Lapland	Queens-Lunenburg..NS	Italy Cross 529
La Plante	Gloucester...N B	Petit Rocher 529
La Pointe	Inverness-Richmond...NS	*via* Cheticamp
La Pointe Station	Kamouraska...Q	529·118
Laporte	Kindersley...Sask	529·267
Lappe	Port Arthur...O	Port Arthur 529, 535
*Laprairie 2,932	Beauharnois-Laprairie...Q	529·81
La Presentation	St. Hyacinthe-Bagot...Q	*via* St. Hyacinthe Q
†La Providence 1,919	St. Hyacinthe-Bagot...Q	*via* St. Hyacinthe Q
L'Archevêque	Inverness-Richmond...NS	St. Peters 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEEKEY, PP-107-113
Larchwood	Nipissing O	535·66
†Lardeau	Kootenay W BC	445·3 (Lardo P O)
**Larder Lake* 1455	Timiskaming O	699.7
Lardo	Kootenay W BC	445·3 (Landing name Lardeau)
L'Ardoise	Inverness-Richmond NS	360 or St. Peters 529
L'Ardoise West	Inverness-Richmond NS	St. Peters 529
La Redemption	Matapedia-Matane Q	St. Moise 529
La Reine 425	Chapleau Q	529·120
La Renaudière	Montmagny-L'Islet Q	St. Pierre 529
La Richardiere	Temiscouata Q	Isle Verte 529
**Larivière*	Lisgar M	535·117
†Larkin	Yale BC	535·74, 529·351
†Larkins	Hastings S R O	Tweed 535
Larkspur	Athabaska A	Dapp 645
La Rochelle	Provencher M	Dufrost 535
Larocque	Cochrane O	699·6
Larouche	Chicoutimi Q	529·105
Larry's River 567	Antigonish-Guysboro N S	*via* Guysboro'
Larson	Port Arthur O	529·162
La Salette	Norfolk O	623·34
La Salle 4,634	Verdun Q	535·3, 633·1
La Salle 946	Essex WR O	*via* Windsor Ont.
La Salle	Macdonald M	535·117
La Sarre 2167	Chapleau Q	529·120
Lascelles	Wright Q	Alcove 535
L'Ascension	Labelle Q	Annonciation 535
†Laseine	Fort William O	529·132
**Lashburn* 352	The Battlefords S	529·260
†Laskay	York N R O	King 529
La Societe	Rimouski Q	Trois Pistoles 529
Lasqueti	Comox-Alberni BC	455
**L'Assomption* 1,831	Joliette-L'Assomption-Montcalm Q	529·85
Lasswade	Hastings-Peterboro O	Coe Hill 529
Last Lake	Peace River A	Berwyn 645
Last Mountain	Lake Centre Sask	Duval 535
La Tabatiere	Charlevoix-Saguenay Q	348·2, 123
Latchford 579	Timiskaming O	699
Latchford Bridge	Renfrew S R O	Barry's Bay 529
Laterrière 510	Chicoutimi Q	*via* Chicoutimi
†Laterriere Jct	Chicoutimi Q	685·2
Lathom	Medicine Hat Alta	535·225
†La Tortue	Beauharnois-Laprairie Q	529·81
Latour	Charlevoix-Saguenay Q	Ilets Jeremie 349·1
**La Trappe*	Laval-Two Mountains Q	St. Eustache 529
†Latta	Hastings S O	*via* Belleville
Lattie's Brook	Colchester-Hants NS	Burtons 562
Latulipe	Pontiac Q	Laverlochere 535
**La Tuque* 7,918	St. Maurice-Lafleche Q	529·120
**Lauder*	Souris M	535·106-107-118
Launay	Chapleau Que	529·120 (P O 3 mls.
Launay Station	Chapleau Q	529·120 [dist.)
Launching Place	King's P E I	Cardigan 529
**Laura* 85	Rosetown-Biggar S	529·252
Laureat	Pontiac Q	Campbell's Bay
Laurel	Dufferin-Simcoe O	535·40
Laurel	Argenteuil Q	529·99
Laurel Station	Argenteuil Q	529·99
†Laurent	St. Maurice-Lafleche Q	529·105
Laurentian View	Carleton O	*via* Ottawa, O
Laurier	Lotbinière Q	529·86
**Laurier*	Neepawa M	529·226
Laurierville 382	Mégantic-Frontenac Q	St. Julie 529
Laurin	Simcoe ER O	Penetang 529
Lauvergot	Northumberl'd N B	Loggieville 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEEKEY, PP. 107-113
Lauvriere	Restigouche-Madawaska N B	St. Arthur 529
Lauzon 7,881	Lévis Q	*via* Levis, Q
Lauzon-Ouest	Lévis Q	*via* Levis, Q
Laval 419	Quebec-Montmorency Q	*via* Quebec, Q
Laval des Rapides 3,278	Mercier Q	535·18-21 (R R n. Laval Rapides) (Sub PO Montreal)
La Vallée	Kenora-Rainy River O	529·132
†Laval Rapides	Laval-Two Mountains Q	535·18-21
Laval sur le Lac 400	Laval-Two Mountains Q	529·91
Lavaltrie 437	Berthier-Maskinonge Q	535·21 (Sta. 6 mls.)
Lavaltrie Station	Joliette-L'Assomption-Montcalm Q	535·21
Lavant	Lanark O	535·61
Lavant Station	Lanark O	535·61
Lavenham	Macdonald M	529·258
L'Avenir 310	Drummond Arthabaska Q	Drummondville 529, 535
Laventure	N. Battleford Sask	Spiritwood 529
†Lavergne	Drummond-Arthabaska Q	Lemieux 529
Laverlochère	Pontiac Q	535·2 [347, 348·1
La Vernière	Gaspé Q	Grindstone Island
Lavery	Beauce Q	Morisset 675
†La Vigie	Gaspe Q	Chandler 529
Lavigne	Nipissing O	Verner 535
Lavington	Yale BC	529·352, 535·80
Lavinia	Marquette M	529·244
La Visitation	Nicolet-Yamaska Q	La Baie 529
Lavoie	Three Rivers Q	Marchand 535
Lavoy 178	Vegreville A	529·260
Lawrence	Compton Q	Cookshire 535
Lawrence Station	Charlotte N B	535·308
Lawrence Station	Elgin O	529·209, 712
Lawrencetown	Digby-Annapolis-Kings N S	562·1
†Lawrencetown 293	Halifax N S	529·16 (East Lawrencetown P O)
Lawrenceville 360	Shefford Q	535·8
**Lawson* 114	Swift Current Sask	529·282
Lawton	Jasper-Edson A	Barrhead 645
†Layco	Mackenzie S	535·144 (Dunlop PO)
Layland	Portage la Prairie M	Portage la Prairie 529, 535
†Lazare	Marquette M	529·245 (St. Lazare)
**Leacross*	Melfort S	535·144
Leader 637	Swift Current S	535·161-162
†Leaman	Jasper-Edson A	529·320
**Leamington* 5,799	Essex E R O	623·32, 656·2, 437, 329·14, 159
Lea Park	Battle River Alta	Marwayne 535
†Lear	Fraser Valley B C	535·91
Leary	Macdonald M	529·227 (R R name Learys)
Leaside 6084	York E R O	535·34-43, 529·130 (Sub. P. O. of
**Leask* 246	Prince Albert S	529·256 [Toronto)
Leaskdale	Muskoka-Ontario O	Uxbridge 529
†Leasowe	Edmonton W Alta	*via* Edmonton A
Leavitt	Lethbridge Alta	Cardston 535
†Lebel	Restigouche-Madawaska N B	Eel River 529
Leblanc	Westmorland N B	Shediac 529
Leblancville	Westmorland N B	Notre Dame 529
Le Bouthillier	Gloucester N B	Caraquet 529
Le Bret 260	Melville S	529·254
Le Breton Flats	673 Wellington St.	Ottawa City
Lebrun	Berthier-Maskinonge Q	Maskinonge 535
†Le Cap	Laval-Two Mountains Q	535·21 (Cap St. Martin P O)
L'Echourie	Gaspé Q	Gaspé 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEEKEY, PP. 107-113
Leckford	Rosthern	S 529·255
Leclercville	538 Lotbiniere	Q Fortierville 529
†Ledges	Restigouche-Madawaska	N B 700 (St. Francois de Madawaska P O)
Leduc	871 Wetaskiwin	A 535·227-244
Ledwyn	Selkirk	M Riverton 535
Leeburn	Algoma W R	O Bruce 535
Leech	Gloucester	N B Tracadie 529
Leechtown	Nanaimo	B C 529·346
Leedale	Wetaskiwin	A Rimbey 535
†Leeds	Beauce	Q 675 (Broughton Station P O)
**Leeds Village*	Lotbiniere	Q Robertson 675
Leeshore	Vegreville	A Star 535
Lee Valley	Algoma E R	O Webbwood 535
Leeville	Timiskaming	O 699·4
**Lefaivre*	Prescott	O Fassett, Que. 535
Lefebvre	Drummond-Arthabaska	Q Danby 529
†Lefebvre	Montmagny-L'Islet	Q 529·118
Lefroy	Dufferin-Simcoe	O 529·193
**Legal*	462 Jasper-Edson	A 529·317
Legare	Temiscouata	Q Glendyne 529
Legend	Medicine Hat	A 535·243
Leger Brook	Westmorland	N B Shediac 529
Leger Corner	Westmorland	N B Moncton 529
Legere	Northumberl'd	N B Tracadie 529
Legerville	Kent	N B Canaan 529
†Leggat	Matapedia-Matane	Q 528
Le Goff	Athabaska	A 529·3
†Legrand	Cariboo	B C 529·350
Leighmore	Peace River	A Beaverlodge 645
Leighside	Royal	N B 535·207 (R. R. name Ingleside)
Leighton	Battle River	Alta Marwayne 535
Leinan	Swift Current	Sask 535·174
Leipzig	105 Kindersley	S 535·166
Leitches Creek	382 Cape Breton N.-Victoria	NS 529·14
Leitches Creek Station	Cape Breton N Victoria	N S 529·14
Leith	Grey N R	O Owen Sound 529,
Lejac	Cariboo	B C 529·350 [535
Lejeune	Temiscouata	Q Notre Dame du Lac 700
Lemay	Wright	Q Kazabazua 535
Lemberg	410 Melville	S 535·155
Lemesurier	Lotbiniere	Q Robertson 675
Lemieux	Lotbiniere	Q 529·86
Lemieux	Prescott	O Casselman 529
Leminster	Colchester-Hants	NS Windsor 562
†Lemonville	York N R	O Stouffville 529
Lempriere	Kamloops	BC 529·347
Lemsford	54 Swift Current	S 535·162
Lena	Souris	M 529·225
**Leney*	81 Rosetown-Biggar	S 529·245
Lennard	Dauphin	M Inglis 535
Lennox	Antigonish-Guysborough	NS Antigonish 529
Lennox Island	Prince	P E I Port Hill 529
**Lennoxville*	2,107 Sherbrooke	Q 529·82, 535·7, 675
**Lenore*	Brandon	M 535·110
Lens	Melfort	S Carragana 529
†Lens	Prince Edward-Lennox	O 535·50
Lenswood	Churchill	M Bowsman 529
Lenvale	Melfort	S 535·157
Leo	Acadia	A 529·325
Leofnard	Rosthern	Sask 529·249
Leonard	Russell	O 535·31
Leonard de Matapedia	Bonaventure	Q Matapedia 529
Leonardville	Charlotte	N B St. Andrews 535
**Leoville*	Nth. Battleford	S 535·179
†Le Page	Terrebonne	Q 535·24
Le Page	Cochrane	O Valrita 529
†Le Pas	Churchill	M (The Pas P O)
Le Petit Bois Franc	Témiscouata	Q St. Eloi 529
Lepine	Humboldt	S 529-290
**L'Epiphanie*	1,943 Joliette-L'Assomption-Montcalm	Q 535·21, 529·85-102
Le Pont de Quebec	Quebec-Montmorency	Q Bridge 529
Le Pré	Gaspé	Q Grindstone Is. 347, 348.1
Lepreau	Charlotte	N B 535·312 (R R name Lepreaux)
Lequille	768 Digby-Annapolis-Kings	N S Annapolis Royal 562
Leross	72 Yorkton	S 529·245
**Leroy*	190 Humboldt	Sask 535·157
Lerwick	Victoria-Carleton	NB Perth Jct 535
Lesage	Terrebonne	Q 535·23
Les Boules	Matapedia-Matane	Q Plourde 528
Les Caps	Gaspé	Q Grindstone Island, 347, 348·1
†Les Cedres	Vaudreuil-Soulanges	Q (See Cedars)
Les Eboulements	Charlevoix-Saguenay	Q 529·122
Les Ecureuils	Portneuf	Q Ecureuils 529
Les Erables	Rimouski	Q Trois Pistoles 529
Les Escoumains	Charlevoix-Saguenay	Q 351
Les Etroits	Témiscouata	Q 529·118
†Les Falaises	Quebec-Montmorency	Q 676 (Beauport Est. P O)
Les Fonds	Lotbinière	Q St Apollinaire 529
†Les Forges	Three Rivers	Q 535·29 (Les Vieilles Forges P O)
Lesfrères	Temiscouata	Q Cabano 700
†Les Gres	Three Rivers	Q 535·29
Les Greves	Richelieu-Vercheres	Q 529·108
Leskard	Durham	O Pontypool 535
†Les Lacs	Labelle	Q Rockway 529
Leslie	Gaspé	Q Grand Entry 347
**Leslie Stat'n*	127 Yorkton	S 535·156
Leslieville	Red Deer	Alta 529·319
Les Mechins	Gaspé	Q Matane 528
Lèsperance	Montmagny-L'Islet	Q 529·11
Les Prairies	Bellechasse	Q St. Francois 529
Lessard	Athabaska	A Bonnyville 529
Les Saules	Quebec-Montmorency	Q Lorette 535
Lesterdale	Antigonish-Guysboro	NS Monastery 529 or *via* Guysboro
**Lestock Sta.*	299 Yorkton	S 529·245
Les Trois Ruisseaux	Gaspé	Q *via* Griffin Cove or Gaspé 529
Les Vieilles Forges	Three Rivers	Q Les Forges 535
L'Etang	Charlotte	N B St. George 535
Letellier	Provencher	M 529·221, 585·2, 647
L'Etete	Charlotte	N B St. George 535
**Lethbridge*	14,612 Lethbridge	Alta 535·230-238, 240
Letterkenny	Renfrew S R	O Barry's Bay 529
Lettonia	Springfield	M Lac du Bonnet 535
**Levack*	Nipissing	O 535·66 (P O 4 mls. from Sta.)
Levack Station	892 Nipissing	O 535·66
Levesque	Restigouche-Madawaska	NB *via* Edmundston
**Lévis*	11,910 Lévis	Q 529·84-115, 675·3 329·8 Ferry to Quebec
†Levy Settlement	Queens-Lunenburg	N S Chester 529
Lewis	Springfield	M 529·160
Lewis Bay West	Inverness-Richmond	NS *via* Sydney, N S
Lewis Cove Road	Inverness-Richmond	NS St Peters 529
†Lewis Mountain	Westmorland	NB River Glade 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R STATION, SEE KEY PP 107-113
Lewis Mountain	Inverness-Richmond...NS	Orangedale 529
†Lewiston	Halifax N S	Sheet Harbour 368
Lewisville	Westmorland NB	Moncton 529
Lewvan	Weyburn Sask	529 251
Leyland	Jasper-Edson...A	529 312
†Liard River	Mackenzie NWT	444
Libau	Springfield....M	529·240
Liberty 178	Lake Centre. ...S	535·159
†Libreville	Dauphin.....M	Winnipegosis 529
†Lichman	Fraser Valley BC	514 (Atchelitz PO)
†Lidstone	Churchill.....M	Sevick 529 or Minitonas 529
Liebenthal	Swift Current.. S	Leader 535
Lightwoods	Humboldt. .....S	McKague 535
Ligny St. Flochel.	Gaspe.....Q	Grande Riviere 529
Likely	Cariboo..... B C	Williams Lake 650
Lilac	N Battleford Sask	529·256
†Lille	Rosetown-Biggar S	535.147
Lillestrom	Moose Jaw Sask	Boharm 535
Lillesve	Selkirk.... .... M	Lundar 529
**Lilloet*	Cariboo .... B C	650 (also 'bus from Ashcroft)
Lily	Cumberland N S	Thomson 529
Lily Bay	Selkirk.. .....M	Eriksdale 529
Lilydale	The Battlefords..S	Carruthers 529 or Ballinora 535
†Lily Plain	Prince Albert Sask	Pr. Albert 529,535
Limberlost Lodge	Muskoka-Ontario.....O	Huntsville 529
Limbour	Wright.....Q	Hull 529, 535
Lime Hill	Inverness-Richmond...NS	West Bay Road 529
Limehouse	Halton .....O	529.185
Limerick .. 296	Wood Mountain..S	535 170
†Limerick	Restigouche-Madawaska NB	529·52
Lime Ridge	Richmond-Wolfe Q	Marbleton 675
†Limestone	Victoria-Carleton....NB	535.302
†Limestone Lake	Vegreville.....A	Wostok 535
L'Immaculée Conception	Bonaventure...Q	St. Alexis 529
Limoges	Russell.....O	529·211
**Limoilou*	Quebec East... Q	529.105, 676 (Sub P O of Quebec)
Linacre	Swift Current..S	535·148
Linaria	Jasper-Edson ..A	Pibroch 645
Lincoln	Athabaska.....A	Athabaska 529
†Lincoln	York Sunbury.NB	529.58
Lincolnville	Antigonish-Guysboro'...NS	Monastery 529
Lincour	Gloucester....NB	Beresford 529
Lindale	Wetaskiwin....A	Breton 535
**Lindbergh*	Athabaska.....A	529·327
Lindbrook	Vegreville .....A	529 245
†Lindell	Fraser Valley B C	Sardis 514
**Lindsay*.. 8,345	Victoria .....O	529.171-173-176, 535.45-54
†Lindsay	Victoria-Carleton.. N B	529.58
†Linfield	Peace River....A	Barrhead 645
Lingan	S. Cape Breton .. N S	Dominion 698 or New Waterford 698
†Lingley	Royal..... N B	535.307
Linières 695	Beauce..... Q	St Georges 675
**Lintlaw* 161	Mackenzie ..Sask	529.239
Linton Junction	St. Maurice-Lafleche.....Q	529.105 (Ry name Linton)
†Lintons	York-Sunbury NB	Hardwood Ridge 529
**Linwood*	Waterloo N R. O	535.37
Linwood.... 530	Antigonish-Guysboro'..NS	529.17
**Lion's Head* 360	Bruce.....O	Wiarton 529
†Lipsett	Melfort.....S	529.272
Lipton... 316	Melville.....S	535.155 (Pleasant Valley PO)
Lisburn	Jasper-Edson..A	529.322
Liscomb..... 496	Antigonish-Guysboro'. N S	Antigonish 529
Liscomb Mills	Antigonish-Guysboro'. N S	Antigonish 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP 107-113
†Lisgar	Peel .....O	Streetsville 535
Lisgar Station	Drummond-Arthabaska..Q	529.82
Lisieux	Wood Mountain .S	535·143
Lisle	Dufferin-Simcoe O	529.191
L'Islet	Montmagny-L'Islet..... Q	529.115
L'Islet Station	Montmagny-L'Islet..... Q	529.115
†Lismore	Pictou..... N S	Merigomish 529
Listerville	Victoria-Carleton.. N B	Upper Kent 535
**Listowel*...2,971	Perth .....O	529.182-187
Litchfield	Digby-Annapolis-Kings..... NS	Annapolis Royal 562
Little Aldouane	Kent..... N B	Richibucto 529
Little Bartibog	N'thumberl'd NB	Chatham 529
Little Bass River	Colchester-Hants.....NS	Londonderry 529
Little Bras d'Or	Cape Breton N.-Victoria ....NS	529.14
Little Bras d'Or (South Side)	Cape Breton N.-Victoria.....NS	Little Bras d'Or 529
**Little Britain*	Victoria.....O	Mariposa 529
Little Brook	Shelburne-Yarmouth-Clare NS	562.1
Little Brook Sta.	Shelburne-Yarmouth-Clare NS	562.1
Little Buffalo	N. Battleford. Sask	Bazentin 529
Little Bullhead	Selkirk..... M	442 or Riverton 535
Little Cape	Westmorland NB	Shediac 529
**Little Current* 1,079	Algoma E R. ..O	535·68, 438
Little Dover	Antigonish-Guysboro'. N S	*via* Canso, N S
Little Fort	Kamloops.....BC	529·347
Little Gaspé	Gaspé .....Q	Gaspé 529
Little Gem	Acadia..... ....A	529·269
Little Harbour 469	Pictou..... N S	New Glasgow 529
Little Judique	Inverness-Richmond.. NS	Maryville 529
Lit. Judique Ponds	Inverness-Richmond.. NS	Maryville 529
Little Liscomb	Antigonish-Guysboro'. N S	Antigonish 529
†Little Longlac	Port Arthur ...O	Geraldton 529
Little Lorraine	Inverness-Richmond ..NS	Louisburg 698
†Little Métis	Matapedia-Matane.....Q	(see Metis Beach)
Little Narrows	Cape Breton N.-Victoria.. ..NS	364 or Alba 529
Little Norway	Spadina.....O	part of Toronto
Little Pabos	Gaspé.....Q	Ste. Adelaide 529
Little Pabos Cen.	Gaspe.....Q	Ste. Adelaide 529
Little Plume	Medicine Hat..Alta	Medicine Hat 535
Little Pond	Cape Breton N. Victoria.....NS	Florence 529
†Little Port Hebert	Shelburne-Yarmouth-Clare. NS	Sable River 529
Little Prairie	Cariboo.....B C	Dawson Creek 645
†Little Prairie	Peace River.... A	Reno 645
Little Rapids	Algoma E R.....C	*via* Thessalon, Ont
Little Ridge	St John-Albert. NB	Albert 529
Little River...460	Digby-Annapolis-Kings ....NS	Digby 562
Little River	St John-Albert..NB	*via* St. John
Little River Harbour	Shelburne-Yarmouth-Clare. NS	Arcadia 529
†Little River Mills	Restigouche-Madawaska..NB	700 (Pelletier Mills P.O.)
Little Shemogue	Westmorland..NB	Hardys 529
Little Shippigan	Gloucester.....NB	Shippigan 529
Little Tancook	Queens-Lunenburg. NS	East River 529
Little Tracadie	Gloucester.....NB	Tracadie 529
Little Woody	Wood Mountain..S	Scout Lake 529
Little York	Queen's .....PEI	529·3 (RR n. York)
**Livelong*	The Battlefords..S	529·283

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
*Liverpool..3,170	Queens-Lunenburg..NS	529·25-26
†Livingston.....	Algoma E R.....O	535·67
Livingstone Cove.	Antigonish-Guysboro'...NS	Antigonish 529
Lizard Lake	N. Battleford....S	Cando 529
Lizotte.....	Lake St. John-Roberval.....Q.	529·105
*Lloydminster 1,024	The Battlefords..S	529.260, 535·164-175-229
†Lloyds.....	Digby-Annapolis-Kings... ....NS	Waterville 562
Lloyds Hill.....	Acadia.....A	Consort 535
*Lloydtown.....	York N R.....O	Tottenham 529,535
Lobley.....	Red Deer.....Alta	Olds 535
Lobo.....	Middlesex W R..O	529·203, 535·42
*Lochaber.....361	Antigonish-Guysboro'.. NS	Antigonish 529
†Lochaber.....	Labelle.....Q	535·18
Lochaber Mines	Halifax.....NS	Sheet Harbor 368
*Lochalsh.....	Algoma W R....O	535·66
Loch Ban.....	Inverness-Richmond...NS	Strathlorne 529
†Loch Broom ...	Pictou.....NS	529·19
*Lochdale..	VancouverN.R.BC	Barnet 535
†Lochearn.....	Red Deer.....Alta	529·319
Loch Katrine....	Antigonish-Guysboro'....NS	Antigonish 529
*Lochlin.....	Victoria .....O	529·171
Loch Monar.....	PortagelaPrairieM	Inwood 529
Lochside.....	Inverness-Richmond...NS	St. Peters 529
*Lockeport... 1084	Shelburne-Yarmouth-Clare.NS	529·26
†Lockeport.....	Skeena..... BC	455
*Lockerby	Nipissing..... O	Sudbury 529, 535
Lockhartville....	Digby-Annapolis-Kings.....NS	Hantsport 562
*Lockport.....	Selkirk .....M	720
†Locksley.....	Renfrew N.R. ..O	529·216
†Locksteed	Northumberl'd NB	Blackville 529
*Lockwood... 130	Lake Centre.....S	535·155
*Locust Hill.....	York E R.....O	535·34
Loganville.....	Pictou.....NS	Scotsburn 529
*Loggieville.	Northumberl'd.NB	529·56
Logiecroft.....	Kent.....NB	Richibucto 529
†Logoch.....	Marquette .....M	Oakner 529
Log Valley.....	Swift Current.Sask	Glen Kerr 529
*Lombardy.....	Leeds.....O	529·140
†Lombell.....	Jasper-Edson....A	529·322
*Lomond.....129	Macleod.....A	535·242
*Londesborough...	Huron-Perth....O	Clinton 529 or Blyth 535
*London...77,105	London..... } O. Middlesex East }	535·35-42, 529·183-184-203, 623·38, 617, 240
†London, East..	Middlesex ER...O	529·183-203
*London South...	136 Wortley Road	(Sub P.O. of London)
*London West.....	46 Blackfriars St..	(Sub P.O. of London)
*Londonderry...	Colchester-Hants.....N S	529·12 [London)
*Londonderry Sta.	Colchester-Hants.....N S	529·12
†London Junct'n.	Middlesex E R ..O	529·183 (R R name Pottersburg)
Lonebutte.....	Acadia.....A	Dorothy 529,535
†Lone Butte.....	Cariboo.....BC	650 (Fawn, P.O.)
Lonely Lake.....	Dauphin .....M	Ste. Rose 529
Lone Pine.....	Jasper-Edson....A	Barrhead 645
*Lone Rock.....	The Battlefords..S	535·164
Lonesome Butte..	Wood Mountain..S	Killdeer 535
Lone Spruce.....	Prince Albert...S	Holbein 529
Lone Star.....	Peace River.....A	Grimshaw 645
†Longacre.....	Rosetown-BiggarS	529·271
Long Bay.....	Algoma E R.....O	*via* Gore Bay, O
Long Beach.....	Welland .....O	Wainfleet 529
*Long Branch 5,147	York W R.....O	529·207 (Sub P.O. of Toronto)
†Longburn.....	PortagelaPrairie M	529·228
†Long Creek.....	York-Sunbury .NB	529·58
*Longford Mills...	Muskoka-OntarioO	529·193 (R R name Longford)
Long Hill.....	Cape Breton N.-Victoria.....NS	*via* Baddeck
Longhope.....	N.Battleford.... S	Glaslyn 529
*Longlac.....	Port Arthur.....O	529·131-153
Long Lake.....	Frontenac-Addington ....O	Mountain Grove 535 or Parham 535
*Long Point.....	Mercier..... Q	*via* Montreal, Q
Long Point.....	Inverness-Richmond. .NS	Craigmore 529
Long Point.....	Royal.....NB	Norton 529, 535
†Long Point.....	Charlevoix-Saguenay. ....Q	348·2, 123 (PO Longue Pointe de Mingan)
Long Reach.....	Royal.....NB	Rothesay 529
Longue Pointe de Mingan.....	Charlevoix-Saguenay .....Q	348·2, 123 (Long Point Landing)
*Longueuil 7,070	Chambly-Rouville..... Q	529·108, (Bridge to Montreal)
Longueuil Annexe	Chambly-Rouville.....Q	*via* Longueuil
*Longview.....	Macleod..... Alta	Okotoks 535
*Longwood.....	Middlesex W R..O	529·205
*Longworth.....	Cariboo.....BC	529·350
Lonira.....	Jasper-Edson....A	Blue Ridge 529
Lonsdale	Hastings S. R ..O	535·50
*Looma.....	Wetaskiwin..... A	529·323
Loomis.....	Maple Creek.... S	535·171
Loon	Port Arthur.....O	535·66
*Loon Lake.....	N. Battleford.Sask	St. Walburg 529
Loon River	N. Battleford.Sask	St. Walburg 529
Loos.....	Cariboo.....BC	529·350
Loranger.....	Labelle .....Q	535·23
*Lords Cove ...	Charlotte.....NB	St. Andrews 535
*Loreburn....154	Lake Centre.....S	535·153
Loree....	Gray N R ..... O	Thornbury 529
Lorenzo.....	N. Battleford.Sask	Alticane 529
†Lorette.....	Quebec-Montmorency .Q	535·21 (Ancienne Lorette P.O.) 122
*Lorette....	St. Boniface.....M	529 238
*Loretteville.2,595	Quebec-Montmorency .Q	529·105
*Loretto.....	Dufferin-Simcoe..O	Tottenham 529,535
*L'Orignal..1,109	Prescott.....O	Hawkesbury 529
†Lorimer Lake...	Parry Sound....O	Waubamik 529
*Loring...	Parry Sound....O	Trout Creek 529
*Lorlie....	Melville..... S	529·254
Lorne.....	Richmond-WolfeQ	Kingsey 529
Lorne.....	Restigouche-Madawaska..NB	Nash Creek 529
†Lorne Creek....	Skeena .....BC	529·350
Lorne House.....	Charlevoix-Saguenay. ....Q	Pointe au Pic 529
*Lorne Park	Peel..... ....O	529·207
†Lornevale.....	Colchester-Hants.....NS	Londonderry 529
*Lorneville.....	Victoria.. .... O	529·170-173-177
†Lorneville	Cumberland...N S	Baie Verte 529
Lorneville.....	St. John-Albert NB	Spruce Lake 535
†Lorraine.....	Welland ..... O	529·199
†Lorraine.....	Camrose .....A	535·234
*Lorrain Valley.	Timiskaming....O	Cobalt 699
*Lorrainville..562	Pontiac ..... Q	535·26
Lost River	Argenteuil.....Q	Weir 529
Lost River	Melfort. ..... .S	Codette 535
†Lot 40.....	King's. .....P E I	529·4 (Bristol P O)
*Lotbinière ..537	Lotbinière..... Q	Lachevrotiere 529, 535
Lothrop.....	Peace River.....A	Whitelaw 645
*Lots Renverses ..	Temiscouata .... Q	Notre Dame du Lac 700
*Lougheed ...195	Camrose .....A	535·232
Louisa	Argenteuil.....Q	Lachute, 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Louisa Beach	Argenteuil....Q	Lachute, 535
*Louisburg..1012	Inverness-Richmond...NS	698, 378
Louis Creek	Kamloops....B C	529·347
Louisdale	Inverness-Richmond...NS	529·24
Louise Bridge	299 Nairn Av.	Winnipeg City
Louiseville 3,512	Berthier-Maskinongé .. Q	535·21
Louishead	Shelburne-Yarmouth-Clare.NS	Lockeport 529
Loulay	Labelle	Montebello 535
Lourdes	Mégantic-Frontenac .... Q	Villeroy 529
Lourdes	Pictou....N S	Stellarton 529
Lourdes de Joliette	Joliette-L'Assomption-Montcalm....Q	535·17 (R.R. name Lourdes)
Lourdes du Blanc Sablon.	Charlevoix-Saguenay .... Q	Bradore Bay 348·2
Lousana	Red Deer...Alta	529·316
†Loutre Dam	Chapleau....Q	Sanmaur 529
Love	Melfort.... S	535·178
†Lovering	Simcoe E R.... O	535·48
*Loverna 154	Kindersley...Sask	529·269
†Lovettville	Jasper-Edson...A	Foothills 529
Low	Wright.... Q	535·27
Lowbanks	Haldimand....O	529·199
Lowbush	Cochrane.... O	529·120
Lowe Farm	Lisgar .....M	529·222
†Lowe Inlet	Skeena .....B C	455
Low'r Abougoggin	Westmorland..N B	Shediac 529
Lower Argyle	Shelburne-Yarmouth-Clare N S	529·27
Lower Barnaby River	Northumberland NB	Barnaby River 529
Lower Branch	Queens-Lunenburg..N S	Bridgewater 529
†Lower Burnside.	Colchester-Hants.... N S	Brookfield 529
Lower Caledonia.	Antigonish-Guysboro'..N S	Sunnybrae 529
Lower Cape	St. John-Albert NB	Cape 529
Lower Cape Bald	Westmorland .N B	Shediac 529
Lower Capilano	Vancouver N..BC	*via* N. Vancouver
Lower Caraquet	Gloucester....N B	Caraquet 529
Lower Clarke Harbour	Shelburne-Yarmouth-Clare N S	Barrington Passage 529
Lower Concession	Shelburne-Yarmouth-Clare.NS	Saulnierville 562
†Lower Coteau Rd	Gloucester....N B	Shippigan 529
Lower Cove	Cumberland.. N S	Joggins Mines 621
Lower Derby	Northumberl'd N B	529·79 (RR n. Amos)
Lw E Chezzetco'k	Halifax....N S	Chezzetcook 529
Lower E. Pubnico	Shelburne-Yarmouth-Clare.NS	529 27
Lower Economy.	Colchester-Hants.... N S	Parrsboro' 549
Lower Eel Brook.	Shelburne-Yarmouth-Clare.NS	Tusket 529
Lower Escuminac	Northumberl'd N B	Loggieville 529
Lower Five Isl'ds.	Colchester-Hants.....N S	Parrsboro' 549
Lower Glencove..	Antigonish-Guysborough NS	South River 529
Lower Greenville.	Cumberland ..N S	Westchester 529
Lower Guegen	Kent.....N B	Notre Dame 529
Low. Hainesville.	York-Sunbury. N B	Hayne 535
Lower Hillsdale..	Inverness-Richmond..N S	Judique 529
Low'r Jordan Bay.	Shelburne-Yarmouth-Clare.NS	Shelburne 529
Lower Kars	Royal.....N B	Evandale 529
†Lower Kingston.	Royal .....N B	Rothesay 529
Lower La Have	Queens-Lunenburg..N S	Lunenburg 529
Lower L'Ardoise.	Inverness-Richmond...N S	St. Peters 529
Lower Meagher's Grant	Halifax ..... N S	Meagher 529
Lower Melbourne.	Shelburne-Yarmouth-Clare.NS	Arcadia 529
Lower Middle River	Cape Breton N.-Victoria.....N S	*via* Baddeck N S
Lower Millstream	Royal.....N B	Apohaqui 529
Lower Montague.	King's.....P E I	Montague 529
Lower Napan	Northumberl'd NB	Loggieville 529
Lower Neguac	Northumberl'd NB	Loggieville 529
Lower Newcastle.	Northumberl'd NB	Loggieville 529
Lower New Cornwall	Queens-Lunenburg. N S	Blockhouse 529
Lower Nicola	Kamloops.....BC	Coyle 535
Lower Northfield	Queens-Lunenburg. N S	Northfield 529
Lower North Grant	Antigonish-Guysborough NS	Antigonish 529
Lower River Inhabitants	Inverness-Richmond...NS	Chapel Road 529
Lower Rose Bay	Queens-Lunenburg..N S	Lunenburg 529
Lower Sackville..	Halifax ..... N S	Bedford 562, 529
Lower St. Charles	Kent.....N B	Richibucto 529
Lower St. Esprit.	Inverness-Richmond...NS	St. Peters 529
Lower Sandy Point	Shelburne-Yarmouth-Clare.NS	*via* Shelburne, N S
Lower Sapin	Kent.....N B	Richibucto 529
Lower Saulnierville	Shelburne-Yarmouth-Clare.NS	Saulnierville 562
Lower Selmah	Colchester-Hants.....NS	South Maitland 562
Lower Shag Harb.	Shelburne-Yarmouth-Clare.NS	Shag Harbour 529
Lower Ship Harbour	Halifax.....N S	Musquodoboit Harbour 529
Lower Ship Harbour East	Halifax ..... N S	Musquodoboit Harbour 529
Lower Southampton	York-Sunbury. N B	535·214 (R R name Otis)
Lower South River	Antigonish-Guysborough NS	South River 529
†Lower Springfield	Antigonish-Guysborough NS	South River 529
Lower Washabuck	Cape Breton N.-Victoria ....N S	Iona 529
Lower Wedgeport	Shelburne-Yarmouth-Clare.NS	*via* Yarmouth, N S
Lower Wentworth	Cumberland.. N S	Wentworth 529
Lower W. Jeddore	Halifax ..... N S	Musquodoboit Harbour 529
Lower West Pubnico	Shelburne-Yarmouth-Clare.NS	Pubnico 529
Lower Whitehaven	Antigonish-Guysboro'...N S	*via* Whitehead
Lower Wood Har.	Shelburne-Yarmouth-Clare.NS	Woods' Harbor 529
Lowland.	Springfield.... M	Lac du Bonnet 535
Low Point	Inverness-Richmond ..N S	Creignish 529
Low Station	Wright.....Q	535·27
Lowther	Cochrane.....O	529·154
Loyalist	Acadia.....A	535·233
Lozier Settlement	Gloucester....N B	Tracadie 529
*Lucan 630	Middlesex ER...O	529·185
†Lucan Crossing.	Middlesex ER...O	529·184-185
†Lucasville	Halifax .....N S	Bedford 529, 562
Lucerne	Cariboo.....B C	529·320
Luceville 700	Rimouski.....Q	529·50
*Lucknow 856	Bruce S R .... O	529·182
*Lucky Lake .266	Rosetown-Biggar S	529·274
Lucky Strike	Medicine Hat...A	Foremost 535
Ludgate	Parry Sound... O	529·130
Ludlow	Northumberl'd NB	529·79
Lugar	Gloucester....N B	Beresford 529
†Lulu Island	N. Westminster. BC	Steveston 514
†Lumberton	Kootenay E...BC	535·69

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Lumby	Yale ..... B C	529·352, 535·80
Lumsden 440	Lake Centre..... S	529·255
Lumsden Beach..	Lake Centre..... S	535·159
†Lumsden's Mill.	Pontiac..... Q	535·26
Lund	Vancouver N ... BC	455
**Lundar*	Selkirk..... M	529·231
Lundbreck	Macleod..... Alta	535·230
Lundemo	Camrose ..... A	Armena 529
Lundy	Antigonish-Guysboro'... N S	Guysboro' 368, 366
Lundy's Lane. .	2303 Lundy's Lane	Niagara Falls, O.
Lunenburg	Stormont..... O	Wales 529
**Lunenburg* 2,856	Queens-Lunenburg.. N S	529·28
Lunge Lodge...	Nipissing..... O	*via* North Bay, Ont
Lunnford	Jasper-Edson ... A	Barrhead 645
†Lure	Acadia..... A	535·234
†Lurgan	Melfort..... S	535·144
**Luscar*	Jasper-Edson.... A	529·312
**Luseland*.... 364	Kindersley..... S	535·153
Luskville	Wright..... Q	Eardley 535
Lussier	Joliette-L'Assomption-Montcalm.....Q	Ste. Agathe 535
†Luxton	Assiniboia ... Sask	529·263-264
Lyalta	Bow River ..... A	529·315
Lydden	Rosetown-Biggar S	Duperow 529
Lydgate	Shelburne-Yarmouth-Clare. NS	Lockeport 529
Lydiatt	Springfield..... M	535·51
Lyleton	Souris..... M	535·126
Lymburn	Peace River .. .A	645.1
**Lyn*	Leeds ..... O	529·150
Lynden	Wentworth..... O	529·201-203
Lyndhurst	Leeds..... O	529·150
Lyndon	Macleod..... Alta	Claresholm 535
Lynedoch	Norfolk..... O	Delhi 529, 712
**Lynn Creek*	Vancouver N.. BC	*via* N'th Vancouver
Lynnmour	Vancouver N .. BC	*via* N'th Vancouver
†Lynn Valley	Norfolk..... O	529·196
Lyons Brook	Pictou..... N S	529·15 (R R n. Lyon
†Lysander	Lotbiniere ..... Q	Lyster, 529 [Brook)
Lyster Stat.	Lotbiniere ..... Q	529·84-113
Lyttleton	Northumberl'd N B	Newcastle 529
**Lytton*	Fraser Valley.. B C	535·70, 529·347
Lytton	Wright. ..... Q	Maniwaki 535
†Mabella	Fort William.... O	529·132
Mabel Lake	Yale..... B C	Lumby 529, 535
Maberly	Lanark..... O	535·34 (R R name Maberley)
Mabou	Inverness-Richmond... N S	529·33, 358, 360
Mabou Harbour Mouth	Inverness-Richmond.. N S	Mabou 529
Mabou Mines....	Inverness-Richmond.. N S	Mabou 529
Macalister	Cariboo..... B C	650 [P O)
†Macaza	Labelle ..... Q	535·23 (La Macaza
**Macan*.....516	Cumberland .. N S	621, 529·12
Macdiarmid	Port Arthur..... O	529·131
Macdonald	Portage la Prairie M	535·100
Macdonald Coll'ge	Jacques Cartier. Q	Ste. Annes 535, 529
†MacDougall	Westmorland.. N B	529·65
Macdowall	Prince Albert. Sask	529·255
†Mace's Bay	Charlotte..... N B	Lepreaux 535
**Macgregor*	Neepawa ..... M	535·109-112, 529·245 (R R n. Deer 529)
†Machin	Kenora-Rainy River... O	Kenora 535 or Waugh 584
†Macintyre Lake.	Inverness-Richmond-.. NS	529·14 (McIntyres Lake P O)
MacKay	Jasper-Edson.... A	529·320
Mackayville	Chambly-Rouville ..... Q	629 or St. Lambert 529
Mackdale	Inverness-Richmond... N S	Port Hastings 529
Mackenzie	Port Arthur..... O	535·66
Mackenzie River.	Port Arthur..... O	Port Arthur 529, 535
Mackey's Station.	Renfrew NR .... O	535·65 (R R name Mackey)
Macklin 445	The Battlefords.. S	535·153-158
†MacLennan	Algoma W R..... O	Desbarats 535
**Macleod*....1,912	Macleod..... Alta	535·228-230
†Macnaquac	York-Sunbury .NB	529·58
**MacNutt*....213	Melville..... S	529·230
Macoun 127	Weyburn..... S	535·151
Macpes	Rimouski..... Q	Rimouski 529
**Macrorie*....99	Rosetown-Biggar S	529·267
†Macross	Selkirk. ..... M	Eriksdale 529
MacTier	Muskoka-Ontario O	535·48-49
Macworth	Wood Mountain.. S	Killdeer 535
**Madawaska*	Renfrew N..... O	529·214
Madden	Bow River ..... A	535·252
Maddington Falls	Drummond-Arthabaska ... Q	Daveluyville 529
Madison 93	Kindersley... Sask	529·267
**Madoc*.....1,162	Hastings-Peterborough. O	529·174
†Madoc Junc.	Hastings-Peterborough. O	529·169-174
Madran	Gloucester....N B	Elm Tree 529
Madsen	Kenora-Rainy River... O	184 or Hudson 529
Mafeking	Churchill..... M	529·232
†Magaguadavic	York-Sunbury NB	535·307
Maganassippi...	Pontiac..... Q	Deux Riv'res, O 535
†Magdalen Isl'ds.	Gaspé..... Q	108, 347, 348.1, (Havre Aubert PO)
Magna Bay	Kamloops..... B C	Notch Hill 535
**Magnet*	Dauphin..... M	529·248
**Magnetawan* 212	Parry Sound.... O	Burk's Falls 529
Magnetic Hill...	Westmorland. NB	Moncton 529
Magnolia	Jasper-Edson.... A	Entwistle 529
**Magog* 8,995	Stanstead..... Q	535·7, 342
Magog Est	Stanstead..... Q	Magog 535
Magpie....	Charlevoix-Saguenay .... Q	348·2, 123
Magrath ...1,207	Lethbridge... Alta	535·239
Magundy	York-Sunbury .NB	Prince William 535
Magyar	Yorkton..... S	Lestock 529
Mahaska	Jasper-Edson ... A	Peers 529
**Mahone Bay* 1,025	Queens-Lunenburg.. N S	529·25-28
Maidstone	Essex E R.... ..O	623·34
Maidstone....410	The Battlefords.. S	529·260
Maillard.	Charlevoix-Saguenay..... Q	529·122
Maillardville..	Vancouver N.. B C	*via* Fraser Mills (Sub. P.O. of New Westminster)
Main à Dieu .487	Inverness-Richmond... N S	378 or Catalone 698
Main a Dieu Shore	Inverness-Richmond... NS	Main à Dieu 378
Main Centre....	Swift Current. Sask	529·289
Main River.....	Kent ..... N B	Harcourt 529
†Main Stream ..	Victoria-Carleton... N B	Hartland 535
Mair	Assiniboia....Sask	529·263
Maisonnette....	Gloucester... N B	Grand Anse 529
†Maisonneuve....	Maisonneuve-Rosemont.....Q	529·85 (Sub P O Montreal, Que)
Maitland	Grenville-Dundas..... O	529·83
Maitland ...1191	Colchester-Hants ....NS	389 or South Maitland 562
†Maitland	Queens-Lunenburg.. N S	529·25 (Barrys Corners P O)
Maitland Bridge.	Digby-Annapolis-Kings..... N S	Caledonia 529
Maitland Forks..	Queens-Lunenburg .N S	Block House 529
†Majestic	Medicine Hat. Alta	535·246
Major 132	Kindersley... Sask	535·233

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEEKEY, PP. 107-113
Majorville	Macleod....A	Queenstown 535
**Makamik*	Chapleau.... Q	529·120
Makaroff	Dauphin....M	529·259
Makepeace	Medicine Hat...A	535·240
Makinak	Dauphin ....M	529·226
Makinson	Kootenay W. ..BC	445·1
†Makwa	Nipissing....O	529·131
**Malachi*	Kenora-Rainy River...O	529·160
MalagaGold Mines	Queens-Lunenburg ..NS	South Brookfield 529
**Malagash*	763 Cumberland...N S	529·15 (P O 3 mls.)
Malagash Mine	Cumberland...NS	Malagash 529
Malagash Station	Cumberland ..N S	529·15
Malagawatch	Inverness-Richmond ..N S	River Denys 529
Malahat	Nanaimo.... B·	535·88
Malakoff	Westmorland. N B	Scoudouc 529·41
Malakwa	Kamloops ....B C	535·70
Malartic	2490 Pontiac....Q	529·119
Malauze	Restigouche-Madawaska..N B	Campbellton 529
Mal Bay	Gaspé .... Q	Barachois 529
Malby	Yorkton....Sask	Foam Lake 535
Malden	Westmorland..NB	529·54
Malignant Cove	Antigonish-Guysborough NS	Antigonish 529
Maliseet	Victoria-Carleton N B	Millicete 535
Mallaig	Athabaska....A	529·327
Mallorytown	Leeds....O	529·83
Malmaison	Brome-Missisquoi....Q	Des Rivieres 543
Malone	Hastings-Peterborough..O	529·147
Maloneck	Mackenzie....Sask	Pelly 529
Malonton	Selkirk....M	535·122
Maloy	Athabaska....A	Glendon 529
Maltais	Restigouche-Madawaska..NB	Eel River 529
Maltempeque	Gloucester....N B	Inkerman 529
Malton	Peel ....O	529·185, 240
Malvern	York ER.... O	Agincourt 529·535
Malvina	Compton.... Q	535·9
†Malwood	Carleton....O	529·138
Ma-Me-O-Beach (Summer P O)	Wetaskiwin ....A	Wetaskiwin 535
Manassette Lake	Antigonish-Guysboro'...N S	Mulgrave 529
Mancebourg	Chapleau....Q	La Sarre 529
Manche d'Epée	Gaspé .. ....Q	*via* Madeleine
†Manchester	Ontario .... O	Port Perry 529
†Mandaumin	Lambton W R .. O	529·203
†Mandeville	Parry Sound ....O	Trout Creek 529
Mandeville	Berthier-Maskinonge ...Q	St. Gabriel 535
†ManganeseMines	Colchester-Hants.....NS	Valley 529
Manicouagan	Charlevoix-Saguenay.....Q	*via* Comeau Bay
Manigotagan	Springfield..... M	Riverton 535 or Hecla 442
Manigouche	Lake St. John-Roberval.....Q	Dolbeau 529
Manilla	Victoria....O	529·176
†Manion	Lanark.... O	Glen Tay 535
**Manitou*	665 Lisgar .... M	535·117
Manitou Beach	143 Humboldt....Sask	Watrous 529
Manitou Dock	Parry Sound.. .O	432
**Manitowaning*	Algoma E R ....O	438 or Little Current 535
**Maniwaki*	2 298 Wright ....Q	535·27
Mankota	167 Wood Mountain S	535·140
Mann	Bonaventure .. Q	Crosspoint 529
Manners Sutton	York-Sunbury..NB	Harvey 535
Mann Settlement	Bonaventure....Q	St. Alexis 529
†Manns Mountain	Restigouche-Madawaska..NB	Matapedia 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEEKEY, PP. 107-113
**Mannville*	396 Battle River..Alta	529·260 (R R name Manville)
Manoir Richelieu	Charlevoix-Saguenay.....Q	Point au Pic 529
Manola	Jasper-Edson...A	645·4
Manor	203 Assiniboia....Sask	535·150
Manotick	Carleton..... O	535·59 (Sta. 3 mls)
Manotick Stn.	Carleton.....O	535·59
†Manouan	Chapleau ..... Q	Sanmaur 529
Manseau	464 Lotbiniere.....Q	529·86
†Mansewood	Halton .....O	529·192
Mansfield	Dufferin-Simcoe..O	Everett 529
Manson	Marquette ..... M	535·155
Manson Ceeek	Cariboo..... B C	228 or Vanderhoof 529
MansonsLanding	Comox-Alberni BC	455
Mansonville	Brome-Missisquoi....Q	Highwater 535
Mantario	67 Kindersley...Sask	529·207
Manuels	Northumberl'd.NB	Loggieville 529
†Manvers	Durham.....O	535·34
†Manville	388 Battle River..Alta	529·260 (Mannville
Manyberries	Medicine Hat..Alta	535·170-243 [P O)
Mapes	Cariboo..... B C	Vanderhoof 529
**Maple*	York NR..... ..O	529·193
Maple Bay	Nanaimo ..... B C	Duncan 535
Maple Brook	Inverness-Richmond.. NS	West Bay Road 529
**Maple Creek*	1057 Maple Creek..Sask	535·225
†Mapledale	Brome-Missisquoi....Q	535·3
Maple Glen	Northumberl'd NB	Newcastle 529
Maple Green	Restigouche-Madawaska..NB	Dalhousie Jct. 529
Maple Grove	Mégantic-Frontenac.... Q	Black Lake 576
†Maple Grove	473 Beauharnois-Laprairie .....Q	633·1
Maple Grove	Colchester-Hants.....NS	Sth. Maitland 562
†Maple Hill	Queens.....P.E.I.	529·3-9
Maple Island	Parry Sound... O	Ardbeg 529
Maple Lake	Victoria.....O	Haliburton 529
Maple Leaf	Hastings-Peterborough..O	Maynooth 529
Mapova	Athabaska..... A	Thorhild 645
Mar	Bruce .....O	Wiarton 529
Mara	Yale.....BC	535·74
Marble Mountain	Inverness-Richmond .. NS	378, or West Bay Road
**Marbleton*	811 Richmond-Wolfe Q	675
Marcelin	251 Prince Albert...S	529·256
Marcelville	Northumberl'd NB	Rogersville 529
†March	Carleton ..... O	Malwood 529
Marchand	Provencher.....M	529·238
†Marchand	Three Rivers....Q	535·29
Marchant Grove	Prince Albert....S	Canwood 529
Marchbank	Royal .....N B	Sussex 529
Marchwell	Melville.....S	535·101
Marcil	Bonaventure....Q	529·116
Marco	Marquette.....M	Rossburn 529
Marcotte	Drummond-Arthabaska .Q	Drummondville 529, 535
†Marden	Wellington S R..O	529 188
Marean Lake	Melfort.....S	Archerwill 535
†Marelan	Argenteuil... Q	535·18
Marengo	88 Kindersley...Sask	529·252
Margaree	Inverness-Richmond..N S	*via* Margaree Harbour or Inverness
Margaree Forks	Inverness-Richmond ..N S	Inverness 529 [529
Margaree Harbor	Inverness-Richmond.. N S	358, 360, or Inverness 529
Margaret	Macdonald .....M	529·223
Margaret Bay	Skeena.....BC	455
Margaretsville	429 Digby-Annapolis-Kings .....N S	Middleton 529, 562
Margate	Prince .....P E I	Kensington 529
Margo	169 Mackenzie ...Sask	529·259

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEEKEY, PP. 107-113
Marguerite	Cariboo B C	650
Maria	Bonaventure Q	529·116
Maria de Kent	Kent N B	Buctouche 529
Maria Est	Bonaventure Q	Cascapedia 529
Maria Ouest	Bonaventure Q	Maria 529
Mariapolis	Macdonald M	529·227 (R R name Marieapolis)
Marie Hill	The Battlefords S	Maidstone 529
Marie Joseph 480	Antigonish-Guysboro' N S	Antigonish 529
Marienthal	Weyburn Sask	Torquay 535
Marieton	Lake Centre Sask	Silton 535
Marieval	Melville S	Grayson 535
*Marieville 2,390	Chambly-Rouville Q	629
Marigold	Nanaimo B C	*via* Victoria, B C
Marilla	Skeena BC	Burns Lake 529
Marina	Peace River A	Hines Creek 645
Marion Bridge	S. Cape Breton N S	*via* Sydney
Marionville	Carleton O	Russell 633
†Mariposa	Victoria O	529·176
Marius	Neepawa M	Embury 529
*Markdale 863	Grey-Bruce O	535·40
Markerville	Red Deer Alta	Innisfail 535
*Markham 1,197	York ER O	529·177
Markhamville	Royal N B	Sussex 529
Markinch 125	Melville Sask	535·155
†Markland	Selkirk M	Narcisse 529
†Marks	Wright Q	535·27
Markstay	Nipissing O	535·66
*Marlbank	Hastings S R O	Roblindale 535
Marlboro	Jasper-Edson A	529·320
Marlin	N. Battleford Sask	Robinhood 529
†Marlow	Beauce Q	St. Georges 675
Marmion	Grey-Bruce O	Dobbinton 529
*Marmora 1,095	Hastings-Peterborough O	529·147
†Marpole	Vancouver B C	514,708, 708-1 (Sub P O of Vancouver)
Marquant	Kent N B	Richibucto 529
Marquette	Portage la Prairie M	535·112
Marquis 96	Moose Jaw Sask	535·153
*Marriott	Rosetown-Biggar S	535 138
Marriott's Cove	Queens-Lunenburg N S	Chester 529
†Marron Valley	Yale B C	Kaleden 535
Marsboro'	Compton Q	Spring Hill 535
Marsden 114	The Battlefords S	535·164
†Marsh	Pictou N S	Barney River 529
*Marshall 91	The Battlefords S	529·260
Marshall's Town 1165	Digby-Annapolis-Kings NS	Acaciaville 562
Marsh Brook	Inverness-Richmond NS	Inverness 529
†Marshville	Welland O	712, 529·209
Marshy Hope	Pictou N S	529·17
Marsoliau	Gloucester NB	Upper Caraquet 529
Marsoui	Gaspé Q	Matane 528
Martel	Chicoutimi Q	Chicoutimi 529, 685
Marter	Timiskaming O	Englehart 699
Martin	Bonaventure Q	St. Godfroi 529
†Martin	Restigouche-Madawaska N B	535·302
Martin Brook 315	Queens-Lunenburg N S	Lunenburg 529
Martindale	Wright Q	Low 535
Martinique	Inverness-Richmond NS	Louisdale 529
†Martin River	Gaspé Q	(Ste. Marthe de Gaspé P.O.)
†Martins	Muskoka-Ontario O	529·193 (Martin Siding P O)
Martin Siding	Muskoka Ontario O	Martins 529
Martin's Point	Queens-Lunenburg N S	Martins River 529
Martin's River	Queens-Lunenburg N S	529·25
*Martintown	Glengarry O	Apple Hill 535
Martinville	Compton Q	Johnville 535
†Martinville	Brandon M	529·234
Martock 853	Colchester-Hants NS	Windsor 562
Martyrs Shrine (Summer P O)	Simcoe E.R. O	529·173
Marvelville	Russell O	Russell 633
Marwayne	Battle River Alta	535·164
Maryfield 317	Assiniboia Sask	535·154, 529·258-263
Maryhill	Waterloo O	Breslau 529 or Ariss 535
Maryland	Pontiac Q	535·28
Marysburg	Humboldt Sask	Moseley 529
Marysville	Hastings S R O	529·83
Marysville 1,651	York-Sunbury N B	529·79
Marysville	Kootenay E BC	535·83
Maryvale 254	Antigonish-Guysborough NS	Antigonish 529
†Maryville	Inverness Richmond NS	529·33
Mascarene	Charlotte N B	St. George 535
Mascouche	Joliette-L'Assomption-Montcalm Q	535·21
Masefield	Maple Creek Sask	535·171
Masinasin	Medicine Hat A	Milk River 535
†Maskawata	Brandon M	Oak Lake 535
Maskinonge	Berthier-Maskinongé Q	535·21
Mason Point	Inverness-Richmond NS	Strathlorne 529
Massanoga	Frontenac-Addington O	Kaladar 535
Massawippi	Stanstead Q	Ayers Cliff 675
Massett	Skeena BC	455
*Massey 747	Algoma E R O	535·67
Masson 1,225	Hull Q	Buckingham Junc. 535
Mastai	Quebec-Montmorency Q	Trolley to Quebec City
*Matachewan	Timiskaming O	Elk Lake 699
Matador	Rosetown-Biggar S	535·147
†Matamek Factory	Charlevoix-Saguenay Q	*via* Seven Islands
*Matane 4618	Matapedia-Matane Q	528, 349·2, 123
Matane Est	Matapedia-Matane Q	Matane 528
*Matapédia	Bonaventure Q	529·50·116
Matapedia West	Bonaventure Q	Matapedia 529
Matawatchan	Renfrew S R O	Eganville 529, 535
Matchee	Nth. Battleford S	535·179
*Mather	Lisgar M	535·117
Matheson Island	Selkirk M	442 or Riverton 535
Matheson Sta 333	Cochrane O	699
Matlock	Selkirk M	535·123
*Matsqui	Fraser Valley B C	535·73, 529·347
Mattagami Hts	Cochrane O	Timmins 699
*Mattawa 1,950	Nipissing O	535·26-65
Mattes	Prince Albert S	529·265
Mattice	Cochrane O	529·154
Mattie	Antigonish-Guysboro' N S	Monastery 529
†Matziwin	Medicine Hat A	535·249
Maugerville	York-Sunbury NB	390 or Oromocto 529
Maughan	Battle River Alta	Clandonald 535
Mavillette	Shelburne-Yarmouth-Clare N S	Hectanooga 562
†Mavis	York-Sunbury N B	529·51
Mawer 74	Moose Jaw S	529 271-28
Maxim	Weyburn Sask	535·152
Maxstone	Wood Mountain S	535·140-143
*Maxville 800	Glengarry O	529·211
Maxwell	Grey N R O	Flesherton 535
†Maxwell	Victoria-Carleton N B	Debec Jct. 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEEKEY, PP. 107-113
Maxwellton	Wood Mountain..S	Crane Valley 535
Maxwellton Sta.	Shelburne-Yarmouth-Clare. NS	562·1
Mayberry	Moose Jaw...Sask	Dunkirk 535
†Maybrook	Timiskaming...O.	699
Maybutt	Lethbridge...Alta	Stirling 535
Maycroft	Macleod.....Alta	Lundbreck 535
**Mayerthorpe* 217	Jasper-Edson....A	529·322
Mayfair	N. Battleford. Sask	529·283
Mayfeld Station.	Neepawa.....M	529·229
†Mayfield	Antigonish-Guysborough NS	James River 529
Mayflower	Shelburne-Yarmouth-Clare. NS	Hectanooga 562
Maymont 199	N. Battleford. Sask	529·260
Mayne	Nanaimo.....B C	450·6
**Maynooth*	Hastings-Peterborough..O	529·147
Maynooth Station	Hastings-Peterborough..O	529·147
Mayo Landing	Yukon	462·1, 224
†Mayook	Kootenay E R. BC	535·69
†Mayton	Red Deer.....A	Wimborne 535
Mayview	Prince Albert....S	Canwood 529
Mazama	Yale.....B C	Osprey Lake 535
**Mazenod* 149	Wood Mountain. S	529·270
Mazeppa	Macleod. ....Alta	535·236
**McAdam*	York-Sunbury. N B	535·307-308-309
McAdam's Lake	Cape Breton N.-Victoria.....NS	Boisdale 529
McAlpine	Prescott.....O	535·31 (R R name McAlpin)
†McAlpines	Royal.....N B	529·58,390 (Upper Hampstead P O)
McArras Brook	Antigonish-Guysborough NS	Antigonish 529
McArthur's Mills.	Hastings-Peterborough..O	Detlor 529
McAulay's	Cape Breton N.-Victoria.....N S	*via* Baddeck N S
McAuley	Marquette.....M	535·108-155
†McBean	Wright.....Q	Gracefield 535
**McBride*....230	Cariboo. ....B C	529·350
McCart	Cochrane.....O	Nellie Lake 699
McClures Mills...	Colchester-Hants.....N S	Truro 529, 562
McCluskey	Victoria-Carleton.....N B	*via* Grand Falls
†McConnel	Kootenay E...B C	535·69 (Kitchener
McConnell	Marquette .....M	529·244 [P O)
†McCool	Timiskaming....O	699·4
McCord	Wood Mountain. S	535·140
McCormack	Inverness-Richmond..N S	Strathlorne 529
McCrackens Landing	Hastings-Peterboro'....O	Lakefield 529
†McCraney	Nipissing.....O	529·215
McCreadyville...	Cape Breton N.-Victoria.....NS	Little Bras d'Or 529
**McCreary*	Neepawa.....M	529·226-229
McDonald Glen	Inverness-Richmond..N S	Mabou 529
McDonald Hills..	Melville.....S	Dysart 535
†McDonald's	Hastings-Peterborough..O	529·147
McDonald's Corners.	Lanark.....O	Snow Road 535
†McDonald's Pt..	Royal.....N B	390 or Qu'nst'wn 529
McDonaldville...	Battle River. Alta.	Paradise Valley 535
McDougall	Renfrew S R ....O	Admaston 529
McDougall Mills	Port Arthur.... O	529·156
McEachern	Wood Mountain. S	Mankota 535
**McElhanney*	Melfort.... ....S	Carragana 529
McFarlane Lake.	Nipissing.....O	Sudbury, O. 529, 535
**McGee* 79	Rosetown-Biggar S	529·252
†McGillivray.	Kootenay E ..B C	535·69
McGillivray Falls	Cariboo .....BC	650
†McGinley	York-Sunbury. N B	529·58
McGivney Junc	York-Sunbury. N B	529·51-79 (R R n. McGivney)
McGrath Cove....	Halifax.....N S	French Village 529
†McGrath M't'n...	Pictou..... .N S	Barney River 529
McGray	Shelburne-Yarmouth-Clare. NS	Barrington Passage 529
McGregor	Essex S R.....O	623·30
McGregor Bay...	Algoma E.R.....O	535·68 (PO 9 miles)
†McInnis Creek..	Kenora-Rainy River...O	Rainy River 529
McInnis Siding	Cochrane.....O	699·6
McIntosh	Kenora-Rainy River...O	529·160
McIntoshSprings	Cochrane.....O	699·3
McIntyre's Lake.	Inverness-Richmond...NS	529·14 (R R n. Macintyre Lake)
McIntyre's M't'n.	Inverness-Richmond...NS	West Bay Rd. 529
McKague	Melfort..... S	535·144
†McKay	N. Westminster BC	514
McKay's Corner.	Cape Breton S..N S	Glace Bay 698
McKee	Pontiac.....Q	535·28
McKee's Mills....	Kent ..... N B	529·65 (R R name McKee Mill)
McKellar	Parry Sound ....O	Waubamik 529
McKendrick	Restigouche-Madawaska..NB	Campbellton 529
McKenzie East Bay	Cape Breton N.-Victoria.....N S	*via* Sydney, N S
McKenzie Island.	Kenora-Rainy River...O	156, 157, 184
McKerrow	Nipissing .....O	535·67-68
McKim	Melville .....S	529·257
†McKinley	Springfield..... M	584
McKinleyville....	Northumberl'd NB	Millerton 529
McKinnon's Harbour	Cape Breton N.-Victoria .... N S	529·14
McKinnon's Hill..	Restigouche-Madawaska...NB	Campbellton 529
McLaren	The Battlefords .S	Maidstone 529
†McLaren's Depôt	Frontenac-Addington....O	Snow Road 535
McLaughlin ...	Battle River ..Alta	535·229
McLean	Kent.....N B	Canaan 529
†McLean	Frontenac-Addington... O	Parham 535
McLean	Qu'Appelle ..Sask	535·149
McLean Cove....	Inverness-Richmond...NS	*via* Margaree Harbour N S
McLeanville....	Cape Breton N.-Victoria.....NS	Leitches Creek 529
†McLellan.....	N Westminster BC	514
**McLennan*.....	Peace River.....A	645·1-3
McLeod Point....	Cape Breton N.-Victoria.....N S	North River 365 or Little Bras d'Or 529
†McLeod's.....	Compton .....Q	535·7
McLeod Siding ..	Restigouche-Madawaska..NB	529·50
McLeod Valley	Jasper-Edson.... A	Peers 529
McLure.....	Kamloops.....B C	529·347
McMahon.....	Maple Creek..Sask	535·172
McMaster Univ'ty	Wentworth .....O	Sub. P.O. Hamilton
**McMasterville* 1,087	Chambly-Rouville .....Q	Beloeil 529
McMillan.....	Restigouche-Madawaska..NB	Jacquet River 529
McMorran.....	Kindersley.. Sask	535·146
McMunn.....	Springfield.....M	584
McMurdo.....	Kootenay E....BC	535·84
McMurphy.....	Kamloops.....B C	529·347
McNairn	Kent .....N B	Buctouche 529
McNamee.....	Northumber'ld NB	529·7
†McNaughton ...	Antigonish-Guysborough NS	South River 529
McNeills Mills ..	Prince . .P E I	529·1 (R. R. n. McNeills)
†McNeil's Vale...	Cape Breton N.-Victoria.....N S	Iona 529
†McNeily's	Digby-Annapolis-Kings.....NS	Middleton 529, 562

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†McNutt's Island.	Shelburne-Yarmouth-Clare..NS	Gunning Cove 529
†McPherson	Royal .....N B	529·58
McPhersons Ferry	Inverness-Richmond...NS	Point Tupper 529
McPhersons Mills.	Pictou.....N S	Thorburn 529
†McQuade.....	Westmorland..N B	Irishtown 529
McRae.....	Athabaska .....A	Spedden 529
McTaggart ...64	Weyburn.....Sask	535·151
McTavish	Provencher.....M	535·117
McWatters	Pontiac.....Q	529.119
Meacham 146	Rosthern.....Sask	529·249
Meach Lake.....	Wright.....Q	535·27
Mead.....	Cochrane .....O	502·1
†Mead.....	Rosetown-Biggar S	529·245
†Meadow	St. John-Albert N B	Elgin 529
Meadow	Cape Breton N.-Victoria ....N S	North River 365
†Meadowbrook...	Westmorland..N B	529·12 (Painsec PO)
Meadowbrook...	Athabaska .....A	Rochester 529
†Meadow Creek ..	Macleod. ....Alta	Claresholm 535
*Meadow Lake*945	N. Battleford.Sask	535·179
Meadowlands....	Dauphin .....M	Winnipegosis 529
Meadow Portage	Dauphin..... ...M	Winnipegosis 529
Meadows	Portage la Prairie M	535·112
†Meadows.....	Kootenay W ..B C	585·15
Meadows Road...	Cape Breton S..N S	*via* Sydney N S
†Meadowvale	Digby-Annapolis-Kings .....N S	Wilmot 562
Meadowvale ...	Peel .. ..O	535·39
†Meadowvale.....	St. Boniface ....M	Dugald 529
Meadowview ...	Jasper-Edson.. .A	Cherhill 529
Meadowville Sta.	Pictou ..... NS	529·15
**Meaford* ..2,643	Grey N R. .....O	529·194, 438
†Meagher...	Halifax .....N S	529·16 (P O name Meaghers Grant)
Meagher's Grant. 419	Halifax.....N S	529·16 (R R name Meagher)
Meanook	Athabaska ....A	529·317
Mearns	Jasper Edson...A	645·1
Mears	Marquette .....M	Rossburn 529
Meat Cove.....	Cape Breton N.-Victoria.....N S	*via* Bay St. Lawrence or *via* North Sydney
†Meath	Renfrew N R ...O	535·65
Meath Park Sta. 128	Prince Albert....S	535·178
†Mechins.....	Gaspe.....Q	Les Mechins P O
†Medford.....	Victoria-Carleton.....NB	Grand Falls 585, 529
**Medicine Hat*.....10,571	Medicine Hat. Alta	535·225
Medika..... ...	Springfield .....M	Elma 529
†Medonte.... . .	Simcoe E R.....O	535·48-55
Medora.....	Souris .....M	535·117 [Medora
Medora Lake	Muskoka-Ontario O	529.130 (R R name
**Medstead* ...179	N. Battleford. Sask	529·283-287-292,
Meductic.....	York-Sunbury. NB	529·58 [535·183
†Medway.....	Queens-Lunenburg ..NS	529·25 (Mill Village P O)
Meeting Creek..	Camrose .. .. A	529·315
Meeting Lake....	N. Battleford. .Sask	Rabbit Lake 529
Megan.	Melfort.....S	Arborfield 529
†Megantic...4,529	Compton. .....Q	535·2-7, 675·2 (Lac Megantic PO)
Meiseners.....	Queens-Lunenburg..N S	Cherryfield 529
Mekiwin.....	Neepawa .....M	Keyes 535, or Hel-
Melancthon	Dufferin-Simcoe .O	535·40 [ston 529
Melanson	Digby-Annapolis-Kings. .....NS	Grand Pré 562
Melaval.....	Wood Mountain S	535·170
**Melbourne* .. .	Middlesex W R.. O	623·37
Melbourne ...353	Richmond-Wolfe Q	Richmond 529
Melbourne	Neepawa.....M	535·112
Meldrum Bay....	Algoma E R .. . O	438, or Little Current 535
Meldrum Creek..	Cariboo ..... BC	Williams Lake 650
Meleb	Selkirk ... .M	535·122
Melford. 527	Inverness-Richmond .NS	River Denys 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
**Melfort*....1,987	Melfort.....S	529·232-272-290 535·157
Melissa.....	Muskoka-Ontario O	Novar 529
**Melita*.....591	Souris.....M	535·118
Mellwdale.....	Jasper-Edson.. A	Barrhead 645
Melnice..	Selkirk.....M	Whytewold 535
Melocheville.....	Beauharnois-Laprairie.....Q	633·1
Melrose	Antigonish-Guysboro'.. N S	Antigonish 529
Melrose.....	Westmorland..N B	529·54
Melrose	Springfield.....M	E. Selkirk 535, 529
Melrose Hill.....	Inverness-Richmond..N S	Glendyer 529
Melvern Square..	Digby-Annapolis-Kings..... N S	Kingston 562
†Melville	Peel .....O	535·39
**Melville*... 4,002	Melville..... ...S	529·245·254-257
†Melville.....	Queen's.....P E I	529·5
Memramcook....	Westmorland..N B	529·12
Memramcook W.	Westmorland..NB	Memramcook 529
Menaik.....	Wetaskiwin.....A	535·227
Menard.....	Bellechasse .....Q	St. Camille 675
**Mendham* ...122	Swift Current....S	535·161
Menisino.....	Provencher..... M	529·224
Menneval.....	Restigouche-Madawaska.N B	Grog Brook Dam 529
Mennon.....	Rosthern.....S	529·261
Menteith.....	Brandon.....M	535·118
Mentmore.....	Neepawa .....M	529·244
Menzie.....	Marquette .....M	529·230
†Menzies Bay....	Comox-Alberni BC	455
Meota..... 220	The Battlefords..S	529·262
Mercier de Caplan	Bonaventure ... Q	Caplan 529
**Mercoal*.....	Jasper-Edson... A	529·312
Merid.....	Kindersley. Sask	529·252 [P O)
†Meridian..	N. Westminster BC	514 (Surrey Centre
Merigomish .567	Pictou .....N S	529·17
†Merivale.....	Carleton.....O	529·140 or Ottawa
Merland	Antigonish-Guysborough NS	Tracadie 529
Merle	Mackenzie.....S	McKague 535
**Merlin*.....	Kent ....O	656·2
**Merrickville* 778	Grenville-Dundas O	535·33
Merridale.....	Dauphin..... M	Roblin 529
**Merritt*.....916	Kamloops.....B C	535·92 [329·1
**Merritton*..2,975	Lincoln.....O	641, 529 203-208,
Merryflat.....	Maple Creek..Sask	Govenlock 535
Mersey Point....	Queens-Lunenburg..NS	Liverpool 529
Merville.....	Comox-Alberni BC	Courtenay 535
Mervin 195	The Battlefords..S	529·262
**Meskanaw*.....	Humboldt..... S	529·290
Messines.....	Wright.....Q	535·27
Metabetchouan..	Lake St. John-Roberval.....Q	529·105
Metagama.....	Algoma E R.....O	535·66
**Metcalfe*	Carleton.....O	Edwards 633
Metchosin	Nanaimo.....B C	529·346
Meteghan	Shelburne-Yarmouth-Clare.NS	562·1 (P O 4 miles from R R)
Meteghan Centre	Shelburne-Yarmouth-Clare.NS	Meteghan 562
Meteghan River 534	Shelburne-Yarmouth-Clare.NS	Meteghan 562
Meteghan Station	Shelburne-Yarmouth-Clare.NS	562·1
Meteor.....	Melfort.....S	Nipawin 535
Methley.....	Dauphin..... Man	529·248
Methven.....	Macdonald .....M	535·119
**Metis Beach*..	Matapedia-Matane.....Q	528
Metiskow	Battle River..Alta	535·158
Metlakatla.....	Skeena.....B C	*via* Prince Rupert
Meyersburg	Northumberland O	Campbellford 529
Meyronne....258	Wood Mountain .S	535·163–170
**Miami*.....	Macdonald.....M	529·222

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Michaud	Restigouche-Madawaska..N B	BakerBrook700,529
Michaudville	Richelieu-Vercheres.....Q	St. Judes 529
*Michel	Kootenay E....BC	535·69
Michichi	Acadia.....A	529·252
Michipicoten Harbour.	Algoma W R....O	502·2 (R R n. Michipicoten)
Michipicoten River	Algoma W R....O	Wawa 502
†Micksburg	Renfrew N R... O	Cobden 535
†Mic Mac Gold Mines	Queens-Lunenburg. N S	Conquerall 529
*Midale	Weyburn....Sask	535·151
†Middle Barney's River.	Pictou.....N S	Barney River 529
Middle Bay	Charlevoix-Saguenay.....Q	Bonne Esperance 348·2
†Middleboro' .594	Cumberland.. N S	Pugwash Jct. 529
Middlebro	Provencher.....M	529·238
Middle Cape	Cape Breton N.-Victoria.....NS	St. Peters 529
Middle Caraquet	Gloucester....N B	Caraquet 529
Middle Church	Selkirk.....M	535·123, 720, 720·1
Middle Country Harbour	Antigonish-Guysboro'.. N S	Country Harbour 368
Middle E. Pubnico	Shelburne-Yarmouth-Clare.NS	D'Entremont 529
Middlefield	Queens-Lunenburg...NS	Liverpool 529
M. Kouchibougu'c	Kent.....N B	Richibucto 529
Middle La Have Ferry.	Queens-Lunenburg..N S	Lunenburg 529
Middle Lake	Humboldt....Sask	535·176
Mi'le Manchester.	Antigonish-Guysboro'.. N S	Monastery 529 or *via* Guysboro
Middlemarch	Elgin.....O	*via* St. Thomas
Middlemiss	Middlesex W R..O	529·209. 712
*Middle 955 Musquodoboit.	Halifax ..... N S	529·16(R R n. Musquodoboit)
Middleport	Brant.....O	529·199
Mi'dlePort'rsLake	Halifax.. .. N S	Petain 529
Middle River	Cape Breton N.-Victoria.....N S	*via* Baddeck, N S
Middle River Centre	Cape Breton N.-Victoria.....N S	*via* Baddeck, N S
Middle Sackville.	Westmorland..N B	529·5
†Middle Sackville	Halifax ..... N S	Beaver Bank 562 or Bedford 562, 529
Middle Stewiacke	Colchester-Hants.....NS	Brookfield 529
*Middleton .1172	Digby-Annapolis-Kings ... N S	562·1, 529·29-31
†Middleton Hill..	Prince Albert....S	Duck Lake 529
Middleville	Lanark.. .. ....O	Perth 535
Middle West Pubnico	Shelburne Yarmouth-Clare.NS	Pubnico 529
Middlewood	Queens-Lunenburg..N S	529·25
Midgell	King's.....P E I	529·4
Midgic Station	Westmorland..N B	529·54
Mi thurst	Simcoe N R.... O	535·48
*Midland...6,764	Simcoe E R.....O	529·173, 432, 535·55
†Midland	Royal .. ..N B	535·315
*Midlandville	Bow River ...Alta	Drumheller529,535
Midnapore	Calgary E R .Alta	535·228
Midnight Lake	N. Battleford.Sask	Glaslyn 529
Midville Branch 515	Queens-Lunenburg..N S	Bridgewater 529
Midway	St.John-Albert.NB	Albert 529
*Midway	Yale.....B C	535·72-91
†Miette	Jasper-Edson....A	529·320
Miette Hot Springs	Jasper-Edson ...A	Jasper 529
Mignault	Temiscouata ...Q	Couturier 700
Miguasha	Bonaventure....Q	Nouvelle 529
Miguasha West..	Bonaventure....Q	Nouvelle 529
Mikado	Mackenzie. .....S	529·259
*Milan	Compton .....Q	535·7
†Milberta	Timiskaming. ..O	Uno Park 699
*Milden.....205	Rosetown-BiggarS	535·146-153

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
*Mildmay ...767	Grey-Bruce.... O	529·188
Mildmay Park	Yorkton .....Sask	Leslie 535
Mildred	N. Battleford.Sask	529·287
†Mile End	Outremont..... Q	535 (Freight only)
Milestone 361	Weyburn.....Sask	535·151
Milford	Prince Edward-Lennox.. .....O	Picton 529
Milford	Digby-Annapolis-Kings.....N S	Annapolis Royal 562
Milford	St.John-Albert NB	Fairville 535
Milford Bay	Muskoka-OntarioO	420 or Bracebridge 529
†Milford Haven	Algoma W R.....O	*via* Hiltonbeach; or Bruce, 535
Milford Haven Bridge.	Antigonish-Guysboro'...N S	Monastery 529 or *via* Guysboro
Milford Station	Colchester-Hants .....NS	529·12
†Milieu	St. Maurice-Lafleche .....Q	529·120 (Riviere du Milieu, P O)
Militia Point	Inverness-Richmond ..N S	River Denys 529
Milk River... 335	Lethbridge ..Alta	535·188
Millarville.	Calgary E R.... A	*via* Calgary
*Millbank	Perth..... ..... O	535·37
Millbank	Northumberl'd NB	Chatham 529
Mill Bay	Skeena.....B C	455
Millbridge	Hastings-Peterborough..O	529·147
*Mill Brook ..750	Durham..... O	529·176
†Millbrook	St. Boniface.... M	584
Mill Centre	Melfort .....S	Arborfield 529
Mill Cove	Queens-Lunenburg. N S	Hubbard 529
Mill Cove	Royal.....N B	Youngs Cove Road 535
Mill Creek	Cape Breton N.-Victoria.....NS	Little Bras d'Or 529
Milledgeville	St.John-Albert NB	*via* St. John, N B
Mille Isles	Argenteuil.....Q	St. Jerome 535, 529
Millerand	Gaspé..... ...Q	*via* Amherst
Millerdale	Kindersley...Sask	529·269
Millerfield	Bow River .....A	East Coulee 529, 535
Miller Lake	Bruce .....O	Wiarton 529
*Mills Roches....	Stormont..... O	529·83
Millerton	Northumberl'd NB	529·79
Millet 325	Wetaskiwin .....A	535·227
Milleton	The Battlefords..S	Maidstone 529
Mill Grove... ...	Wentworth .....O	535·56
Millicent	Medicine Hat....A	535·246
†Millicete	Victoria-Carleton.....NB	535·310 (Maliseet P O)
†Millidge	Kenora-Rainy River...O	529·160
*Milliken	York E R.....O	529·177
†Millington	Muskoka-OntarioO	Udney 529
Million	Dauphin.....M	Magnet 529
Mill Park	Neepawa.....M	McCreary 529
Mill Road...	Queens-Lunenburg..N S	Chester Basin 529
Millstream	Royal ..... N B	Apohaqi 529
Millstream	Bonaventure....Q	529·50
Millstream	Nanaimo.....B C	Colwood 529
*Milltown ..1,876	Charlotte .... N B	*via* St. Stephen
†Mill View	Queen's.....P E I	529·5
Mill Village..642	Queens-Lunenburg ..NS	Medway 529
†Mill Village	Digby-Annapolis-Kings..... N S	562·2
Millville	Digby-Annapolis-Kings .....NS	Aylesford 562
Millville	York-Sunbury.NB	535·301
Millville Boulardarie.	Cape Breton N.-Victoria.....NS	Little Bras d'Or 529
Millwood	Marquette .... M	535·101
Milly	Wood Mountain..S	McCord 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
*Milner	N. Westminster BC	514
Milner Ridge	Springfield M	535·102
Milnes Landing	Nanaimo B C	529·346
Milnet	Nipissing O	529·130
Milnikek	Bonaventure Q	529·50
Milo 129	Macleod Alta	535·24
Milot	Lake St. John-Roberval Q	Dolbeau 529
*Milton	Queens-Lunenburg NS	Liverpool 529
†Milton 1,955	Halton O	529·192, 535·35 (Milton West P O)
Milton Heights	Halton O	Milton 529, 535
Milton Station	Queen's P E I	529·1
*Milton West	Halton O	529·192, 535·35 (R R name Milton)
*Milverton 1010	Perth O	529·187, 535·37
*Mimico 7,987	York WR O	529·207, 535·44 (Sub PO Toronto)
Mimico Beach	York WR O	*via* Mimico, O (Sub PO Toronto)
Minahico	Kenora-Rainy River O	Sleeman's 529
Minaki	Kenora-Rainy River O	529·160, 157, 184
†Minard	Assiniboia Sask	529·251-263
Minasville	Colchester-Hants NS	Kennetcook 562
Minataree	Port Arthur O	529·156
*Minburn 129	Battle River Alta	529·260
Mindemoya	Algoma E R O	Little Current 535
Minden	Victoria O	Gelert 529
Minidoka	Timiskaming O	699
Mine Centre	Kenora-Rainy River O	529·132
Mine de Mica	Hull Q	Buckingham 535
Mineral	Victoria-Carleton N B	Beechwood 535
Miners Bay	Victoria O	Coboconk 529
Minerve	Labelle Q	Labelle 535
Minesing	Simcoe N R O	529·195
Minett	Muskoka-Ontario O	420
Mineville	Halifax N S	Naugle 529
Mingan	Charlevoix-Saguenay Q	348·2, 123
Minista	Marquette M	535·111, 529·245
Minitonas	Churchill M	529·232
Mink Cove	Digby-Annapolis-Kings NS	Digby 562
Mink Creek	Dauphin M	Ethelbert 529
†Mink Lake	Nipissing O	529·137
*Minnedosa 1,636	Marquette M	535·100-101-103
Minnehik	Wetaskiwin A	Winfield 535
Minnewakan	Selkirk M	Lundar 529
†Minnicog	Muskoka-Ontario O	Midland 529, 535
†Minnie Lake	Rosetown-Biggar S	Beechy 529
Minnitaki	Kenora-Rainy R O	535·51
Minnow Lake	Nipissing O	Sudbury 529, 535
Minstrel Island	Comox-Alberni BC	455
Minto	Souris M	529·223
†Minto	Wellington NR O	529·180
Minto	Royal N B	535, 315
Minto Mine	Cariboo BC	Shalalth 650
Minton	Weyburn S	535·142
†Minto Bridge	Yukon	462·1
Minudie	Cumberland N S	River Hebert 621
Miocene	Cariboo B C	Williams Lake 650
†Mira	S. Cape Breton N S	698 (Mira Gut, P O)
Mira Gut	S. Cape Breton N S	698 (R R name Mira)
Miramichi	Northumberland N B	Loggieville 529
†Miron	Pontiac Q	535·26
Mirror 570	Wetaskiwin A	529·316-319-325
Mirror Lake	Kootenay W BC	445·3 or Kaslo 535
Mirror Landing	Peace River A	615·1 (R Rn. Smith)
Mirror Valley	N. Battleford S	Mildred 529
Miscou Centre	Gloucester N B	Shippigan 529
Miscouche	Prince P E I	529·1
Miscou Harbour	Gloucester N B	Shippigan 529
Miscou Light'ouse	Gloucester N B	Shippigan 529
Miscou Plains	Gloucester N B	Shippigan 529
Mispec	St. John-Albert NB	*via* St. John, N B
Missanabie	Algoma W R O	535·66
*Mission City 1940	Fraser Valley B C	535·70-73 (RR name Mission)
Mission St. Louis	Bonaventure Q	St. Omer 529
Mississippi Sta	Frontenac-Addington O	535·61
Mistassini 1292	Lake St. John-Roberval Q	Dolbeau 529
Mistatim	Melfort S	529·232
†Mistawasis	Prince Albert S	Mont Nebo 529
*Mitchell 1,763	Perth O	529·186
†Mitchell	Nicolet-Yamaska Q	529·86
Mitchell Bay	Halifax N S	Upper Musquodoboit 529
Mitchell Sta	Drummond-Arthabaska Q	529·86
Mitchellton	Moose Jaw Sask	529·270
Mitchellview	Mackenzie S	Buchanan 529
†Mitford	Calgary W A	535·225
†Mitsue	Peace River A	645·1
Moberly Lake	Cariboo B C	Dawson Creek 645
Mobert	Port Arthur O	535·66
Model Farm	Yorkton S	West Bend 535
†Model Farm	Royal N B	529·42
†Moe's River	Compton Q	Compton 529
Moffat	Halton O	535·37
Moffat	Qu'Appelle Sask	Candiac 529
Moffette	Pontiac Q	Laverlochere 535
Moha	Cariboo B C	Lillooet 650
†Mohawk	Brantford City O	(SeeMt. Pleasant)
†Mohawk	Hastings S R O	Shannonville 529,
†Mohr	Pontiac Q	535·28 [535
Moira	Hastings-Peterborough O	Tweed 535
Moisie	Charlevoix-Saguenay Q	123 or *via* Seven Islands
Mokomon	Fort William O	529·139
†Molewood	N. Battleford Sask	Sandwith 529, 535
Moline	Marquette M	529·244
Molson	Springfield M	535·51-102
Monarch 74	Lethbridge A	535·230
Monastery	Antigonish-Guysborough NS	529·17
Monchy	Maple Creek Sask	Orkney 535
Monck	Wellington N R O	Arthur 535
Monckland Sta	Stormont O	535·33 (RRn Monklands)
*Moncton 22,763	Westmorland N B	529·12-42-50-51-65, 102, 105, 240
†Mond	Nipissing O	Victoria Mines 535
Mondou	Rosetown-Biggar S	535·147
Monet	Chapleau Q	529·120
Monetville	Nipissing O	Rutter 535
Monitor 82	Acadia A	535·233 [P O)
†Monk	Kamouraska Q	529·118 (Tourville
†Monklands	Stormont O	535·33 (Monckland Station P O)
†Monk Road	Hastings-Peterborough O	Bancroft 529
Monk's Head	Antigonish-Guysborough NS	Pomquet 529
*Monkton	Perth O	535·37 (R R name West Monkton)
Mono Centre	Dufferin-Simcoe O	Orangeville 535
Mono Mills	Peel O	Caledon East 529 or Orangeville 535
Monominto	St. Boniface M	584 or Vivian 529
Mono Road Sta	Peel O	Caledon East 529
†Monquart	Victoria-Carleton NB	Bath 535
Montagne Noire	Terrebonne Q	Ste. Agathe 535
Montagne Plate	Restigouche-Madawaska N B	Green River 529, 535
†Montagne Ronde	Temiscouata Q	St. Honore 700
*Montague 769	King's P E I	529·7
Montague Gold Mines	Halifax N S	Dartmouth 529
†Montague Junc	King's P E I	529·3-7

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION SEE KEY, PP. 107-113
Mont Albert.....	Gaspe.....Q	*via* Ste. Anne des Monts or Matane 528
Mont Alverne....	Lake St. John-Roberval.....Q	Lac Bouchette 529
Montauban ..343	Portneuf.....Q	529-92
Montauban-les-Mines	Portneuf .....Q	Montauban 529
Montbeillard....	Pontiac. ..... Q	Arntfield 699
Mont Brun.....	Pontiac.....Q	Clericy 529
†Montcalm	Joliette-L'Assomption-Montcalm .... Q	529-97
Mont Carmel ...	Kamouraska....Q	St. Philippe de Neri
Montcerf	Wright.....Q	Maniwaki 535 [529
Mont Cervin.....	Dorchester.....Q	St. Malachie 529
Monteagle Valley	Hastings-Peterborough..O	Hybla 529
**Montebello* .1266	Labelle.....Q	535-18
Monte Creek.....	Kamloops.....B C	535-70
**Monteith*	Cochrane.....O	699
Monte Lake	Kamloops.....B C	529-35
Montfort.... ...	Argenteuil.....Q	529-99
†Montfort Junct..	Terrebonne.....Q	535-23, 529-97
Monticello.....	Wellington N R..O	Grand Valley 535
Montigny	Labelle.....Q	Nomininge 535
**Mont Joli*..3,531	Rimouski.....Q	529-50, 528
Mont Joli Nord..	Rimouski .....Q	Mont Joli 529, 528
Mont Laurier 2657	Labelle .....Q	535-23
Mont Louis	Gaspé.....Q	348-1 or Matane 528
**Montmagny* 4521	Montmagny-L'Islet.....Q	529-115
Montmagny St'n	Montmagny-L'Islet.....Q	529-115
Montmartre .289	Weyburn.....Sask	529-258
†Montmorency Falls.	Quebec-Montmorency.Q	676
Montmorency Village 5,381	Quebec-Montmorency.Q	676 (RR n. Village Montmorency)
Mont Nebo	Prince Albert....S	529-287
Montney	Cariboo.....BC	*via* Fort St. John
Montpellier.....	Labelle..... Q	Papineauville 535
**Montreal* 890,234	Cartier ..... Hochelaga ... JacquesCartier Laurier.. .... Maisonneuve-Rosemont. Mercier..... Mount Royal.. Outremont.... St. Ann ..... St. Antoine-Westmount St. Denis..... St James ..... St. Lawrence-St. George St. Mary..... St. Henri.....	535-3-18-21-33 529-82-83-85-87-91-108 629 633-1 329-2-3-6-8 334 341 352 348-1-2 350 117, 118, 122, 240
**Station B*.....	678St.Cather. St. W	
**Station C*.....	1450 St. Cather. E	
**Station D*.	1945 Centre St.	
**Station E*.....	5020Blv.StLaurent	
**Station F*.....	1700 Notre Dame W	
**Station G*.....	40 Pine West	
**Station H*.....	St.Cather.&Bishop	
**Station M*.....	4224 St. Cather E	
**Station N*.....	205 St.Catherine F	
**Station O*.....	35 de l'Eglise St.	
**Station R*	6420 St. Denis St.	
**Station S*.....	5972 Boul. Monk.	
**Station T*.....	1016 St. Cather. E	
Montreux.....	10851 Lajeunesse	
Beaudoin Street.	4401 N. Dame St. W	
Bordeaux	1710 Gouin Bv'd W	
Cartierville....	12247 Lachapelle	
Côte des Neig'sOu	1869 Côte des N Rd	
Côte St. Louis.	4751 St. Denis St.	
Côte St. Michel..	22 St. Michel Rd	

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEEKEY, PP. 107-113
Cote Visitation .	2598 B'd Rosemont	
**Delorimier*.....	4576 Papineau	
Dominion.....	126, 3rd Ave. Lachine.....Q	
**Hochelaga*.....	3130 St. Cath. E	
Leduc.....	107 St. Catherine St. E	
Long Point	7764 Notre Dame E	
Montreal West..	36 Westminster Av.	
**Notre Dame de Grace*	5751 Sherbrooke W	
Notre Dame des Victoires.	2630 Montsabré St.	
Oratoire St Joseph	Queen Mary Road	
**Outremont*..	1145 Bernard Ave.	
**Place d' Armes*.	Place d'Armes	
**St. Cunégonde*.	2472 Notre Dame W	
St. Jean Baptiste de Montreal	4051 Boulevard, St. Lawrence	
St. Jean de la Croix.	Blvd. St. Laurent at St. Zotique	
St. Louis Square	3644 St. Denis St.	
St. Paul.....	1771 Church Ave.	
Sault au Recollet	2076 Blvd. Gouin E	
Tetreaultville..	1341 Hochelaga St.	
**Verdun*	530 Church St.	
Victoria Avenue	4826 Sherbrooke W	
Villeray.....	7736 St. Hubert St.	
†Montreal E. 2,354	Maisonneuve-Rosemont.....Q	P. aux Trembles 529
Montreal Lake...	Prince Albert. Sask	Pr. Albert 529, 535
Montreal Nord. 6,213	Mercier.....Q	St. Vincent de Paul 535 or Trolley to Montreal
Montreal River.	Timiskaming....O	Cobalt 699
Montreal Sth 1,434	Chambly-Rouville ....Q	629
Montreal West 3,408	Jacques Cartier . Q	535-3-33, 633-1
**Mont Rolland* ..	Terrebonne.....Q	535-23
Montrock.....	Cochrane.....O	Iroquois Falls 699
†Montrose.....	Welland..... O	*via* Niagara Falls
Mont Sacre Cœur	Shefford ..... Q	Granby 529, 629
Mont St. Gregoire	St. Johns-Iberville-Napierville....Q	Iberville 529, 535
Mont St. Hilaire	Chambly-Rouville .... Q	St. Hilaire 529
Mont St. Michel..	Labelle..... Q	Mont Laurier 535
Mont St. Pierre.	Gaspé ..... Q	*via* Mont Louis
**Mont Tremblant*	Terrebonne..... Q	535-23
Monument	Quebec-Montmorency..Q	676
Moonbeam	Cochrane... O	529-154
Moon Hills.....	N. Battleford Sask	Blaine Lake 529
Moon Lake	Jasper-Edson....A	Entwistle 529
Moon River.....	Muskoka-Ontario..... O	Mactier 535
Moonstone	Simcoe E R..... O	Eady 535
Moore Dale.....	Dauphin.....M	Ste Rose 529
**Moorefield*....	Wellington N R..O	529-188
Moorepark.....	Neepawa..... M	535-109
Moores Mills	Charlotte ....N B	535-308
Mooretown.....	Lambton W R...O	Courtright 623
Moor Lake Sta .	Renfrew N R....O	535.65
Moose Bay	Dauphin.....M	Rorketon 529
Moose Brook....	Colchester-Hants .....NS	Kennetcook 562
Moose Creek.....	Stormont ..... O	529 211
Moosedale.....	Melfort.....S	Carrot River 529
†Moose Factory..	Cochrane..... .O	Moosonee 699
Moosehead	Halifax .....N S	Upper Musquodoboit 529
Moose Heights..	Cariboo. .....B C	Quesnel 650
Moosehill.....	Fort William... O	Fort William 529, 535
**Moosehorn*.....	Selkirk. .....M	529-231
**Moose Jaw* 20,496	Moose Jaw....Sask	535-149-151-153-168 529-266-268-271,173
Moose Lake.....	Churchill..... M	The Pas 529
Mooseland.....	Halifax .....N S	Musquodoboit 529
Moose Mountain.	Victoria-Carleton ...N B	Beechwood 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Moose Portage	Athabaska....A	Smith 645
Moose Range	Melfort....S	529·272
Moose River	Pictou....N S	Thorburn 529
Moose River	Cumberland...N S	Parrsboro' 549
Moose Valley	Assiniboia....S	Kipling 529
Moose Wallow	Jasper-Edson....A	Barrhead 645
**Moosomin* 1,088	Qu'Appelle...Sask	535·112
Moosonee	Cochrane....O	699·6
Morais	Gloucester....N B	Caraquet 529
†Moran	Northumberl'd.NB	Weaver 529
Morar	Antigonish-Guysborough NS	Antigonish 529
†Moraviantown	Kent. .... O	*via* Bothwell, O
**Morden* 1,427	Lisgar .... M	535·117
Morden	Digby-Annapolis-Kings....NS	Aylesford 562
†Moreau	Bellechasse....Q	St. Henry Vill. 675
Morecambe	Battle River....A	535·164
†Morehead	Pontiac .... Q	535·28
Moreland	Weyburn... .Sask	529·268
Morell	King's .....P E I	529·4
Morewood	Grenville-Dundas .... O	Chesterville 535
Morgans Point	Welland ....O	*via* Port Colborne
Morganston	Northumberland O	Colborne 529, 535
Morganville	Digby-Annapolis-Kings....NS	Bear River 562
†Moricetown	Skeena ....BC	529·350
†Morien	Cape Breton S..N S	698, 378, (Port Morien P O)
Morigeau	Bellechasse.... Q	St. Francois 529
Morin	Bellechasse.... Q	St. Camille 675
Morin Creek	N Battleford....S	Meadow Lake 535
**Morin Heights*	Argenteuil .... Q	529·99
Morinus	Muskoka-Ontario	120
Morinville....580	Jasper-Edson, Alta	529·317, 645·1
Morisset Station	Dorchester....Q	675·1
Morley	Calgary W....Alta	535·225
Morneault	Restigouche-Madawaska..N B	Baker Brook 529, 700
Morningside	Wetaskiwin....A	535·227
Morpeth	Kent ....O	Ridgetown 623, 656
Morrin 216	Acadia .....A	529·315
**Morris* 953	Provencher....M	529·221-222, 535·117 585·2, 647
Morris	Gaspé....Q	*via* Fox River
**Morrisburg* 1,558	Grenville-Dundas....O	529·83
†Morrisdale	Royal ....N B	529·58
Morrison	Inverness-Richmond..N S	529·14
†Morrison	Terrebonne ....Q	535·23
†Morrison Lake	Muskoka-Ontario	Kilworthy 529
†Morrissey	Kootenay E R..B C	535·69
Morrissy	North'berland..NB	Loggieville 529
Morriston	Wellington SR..O	Puslinch 535
Morristown...442	Antigonish-Guysborough NS	Antigonish 529
Morse.....369	Swift Current, Sask	535·149
Morse Place	St. Boniface....M	*via* Winnipeg, Man
Morson	Kenora-Rainy River...O	Sleemans 529
Mortimer's Point	Muskoka-Ontario	420
Mortlach....227	Moose Jaw .... S	535·149
Morton	Leeds ....O	Lyndhurst 529
†Morvan	Antigonish-Guysborough NS	James River 529
†Mosborough	Wellington S R..O	529·185
Moscow	Frontenac-Addington....O	Yarker 529
†Moseley	Humboldt...Sask	529·272 (Marysburg P.O.)
Moser's River.846	Halifax....N S	Upper Musquodoboit 529
Mosher Island	Queens-Lunenburg..NS	Bridgewater 529
Mosher's Corner	Digby-Annapolis-Kings....N S	Middleton 562, 529
Mosherville	Colchester-Hants....NS	562·4
**Mossbank*...604	Moose Jaw...Sask	529·270, 535·168

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Moss Glen	Royal....N B	Rothesay 529
Mosside	Jasper-Edson...A	Barrhead 645
Mossleigh	Macleod....A	535·24 2
Mossley	Middlesex E R...O	Harrietsville 535
†Mossman	Queens-Lunenburg..N S	529·29(West Northfield P O)
†Mosten	Rosetown-BiggarS	Wiseton 529
Motherwell	Huron-Perth....O	St. Paul's 529
Moulie's River	Kent....N B	Harcourt 529
Moulin Belanger	Matapedia-Matane....Q	Amqui 529
Moulin Bersimis	Charlevoix-Saguenay....Q	349·1
Moulin Caron	Pontiac....Q	Rouyn 529, 699
Moulinette	Stormont....O	529·83
Moulin Turgeon	Matapedia-Matane....Q	Causapscal 529
Moulin Vallière	Quebec-Montmorency..Q	Giffard 676
†Moulton	Haldimand....O	529·209, 712
Mound	Red Deer....Alta	Olds 535
Mountain	Grenville-Dundas .... O	535·33
Mountain Brook	Restigouche-Madawaska..NB	Charlo 529
Mountain Chutes	Timiskaming....O	699·4
Mountain Grove	Frontenac-Addington....O	535·34
**Mountain Park*	Jasper-Edson...A	529·312
Mountain Road	Neepawa....M	Clanwilliam 529
Mountainside	Souris....M	529·225
Mountain View	Prince Edward-Lennox .... O	Belleville 529, 535
Mountain View	Lethbridge...Alta	Cardston 535
**Mount Albert*	York N R....O	529·130
†Mount Albion	Wentworth....O	Rymal 529
†Mount Albion	Queen's....P E I	529·5
Mount Auburn	Inverness-Richmond...NS	St. Peters 529
**Mount Brydges*	Middlesex W R..O	529·205
Mount Carmel	Kent....N B	St. Anthony 529
Mount Cartier	Kamloops....B C	Greenslide 535
Mount Chesney	Frontenac-Addington....O	Kingston, 529, 535
Mount Dennis	York S....O	West Toronto 535,
Mount Denson	Colchester-Hants....NS	562·1 [529
Mount Elgin	Oxford ....O	535·46
Mount Forest 1,871	Wellington N R..O	529·180, 535·41
Mount Green	Weyburn....Sask	Bromhead 535
Mount Hamilton	553 Concession St	Hamilton City
Mount Hanly	Digby-Annapolis-Kings....NS	Middleton 529, 562
†Mount Herbert	Queen's....P E I	529·5
Mount Hope	Wentworth .... O	Glanford 529
†Mount Irwin	Peterboro' WR..O	Kinmount 529
Mount Joy	York ER....O	Markham 529
Mount Julian	Hastings-Peterboro'....O	Lakefield 529
†Mount Kinsella	Dorchester....Q	St. Malachie 529
Mount Lehman	Fraser Valley..B C	529·347, 514
Mount Loyal	Joliette-L'Assomption-Montcalm .... Q	Rawdon 529
Mount Murray	Charlevoix-Saguenay....Q	La Malbaie 529
†Mount Oscar	Vaudreuil-Soulanges. ...Q	Rigaud 535
**Mount Pleasant*	Brantford City..O	615, 703
†Mount Pleasant	Victoria-Carleton....N B	Peel 535
Mount Robson	Cariboo....B C	529·347
†Mount Rose	Digby-Annapolis-Kings....N S	Paradise 562
Mount Royal 4,741	Jacques Cartier..Q	529·91
Mount St Patrick	Renfrew S R....O	Ashdod 535
Mount Sherwood	252 Bell St....O	Ottawa City
Mount Stewart	Queen's.... P E I	529·3-4 (R R name MountStewartJc
Mount Thom..469	Pictou ....NS	West River 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Mount Tolmie	Nanaimo BC	*via* Victoria, B C
Mount Uniacke	Colchester-Hants NS	562·1
Mount Valley	Peace River A	Beaverlodge 645
Mount Vernon	Brantford O	529 198
Mount View	Westmorland N B	Up. Sackville 529
Mountville	St. John-Albert NB	Daniel 529
Mouth of Jemseg	Royal N B	Gagetown 529
Mouth of Keswick	York-Sunbury NB	Keswick 535
†Mowat	Parry Sound O	529·130
†Mowat Island	Parry Sound O	Parry Sound 529,
**Mowbray*	Lisgar M	535·125 [535
†Moyerton	Battle River Alta	Paradise Valley 535
**Moyie*	Kootenay E BC	535·69
Mozart	Humboldt S	535·156
Mudie Lake	Nth. Battleford S	Beaver R., Alta. 529
Mud River	Cariboo B C	Prince George 529
Muenster 115	Humboldt Sask	529·259
Muir	Neepawa M	529·226-229
Muirhead	Macleod Alta	Nanton 535
Muirkirk	Kent O	623·34
**Mulgrave* 1057	Antigonish-Guysboro' NS	529·17, 375, 358, 366, 360, Car Ferry with Point Tupper
Mulhurst	Wetaskiwin A	Thorsby 535
Mull	Kent O	623·34
Mullingar	N. Battleford Sask	529·283
Mull River	Inverness-Richmond NS	Mabou 529
†Mulock	Nipissing O	699
Mulvihill	Selkirk M	529·231
†Mumford	Victoria O	529·149 (Harcourt P O)
Muncey	Middlesex W R O	623·37
Mundare 756	Vegreville A	529·260
Mundleville	Kent N B	Rexton 529
†Mungo	Pontiac Q	Kipawa 535
†Muniac	Victoria-Carleton NB	535·309
Munro	Huron-Perth O	Mitchell 529
Munson 139	Acadia A	529·252-315
†Murchison	Neepawa M	Bethany 529
Murdale	Cariboo B C	*via* Fort St. John
Muriel Lake	Athabaska A	Bonnyville 529
**Murillo*	Fort William O	535·51
Murphy	Inverness-Richmond NS	Inverness 529
Murphy Cove	Halifax NS	Musquodoboit Harbour 529
†Murphys	Grey N R O	529·189
Murray	Cape Breton N.-Victoria NS	North River 365 or Little Brasd'Or 529
†Murray Bay	Charlevoix-Saguenay Q	529·122, 329·8, 337·2 348·2 (Pointe au Pic P O)
Murraydale	Maple Creek Sask	Maple Creek 535
**Murray Harbor*	King's P E I	529·5
†Murray Park	Portage la Prairie M	535·119
Murray River	King's P E I	529·5
Murray Road	Westmorland N B	Port Elgin 529
Murrayville	N. Westminst'r. BC	Langley Prairie 514
†Murvale	Frontenac-Addington O	535·61
Musclow	Hastings-Peterborough O	Bird's Creek 529
Muscow	Qu'Appelle Sask	529·254
Musgrave	Nanaimo B C	Cowichan 535
Mushaboom	Halifax N S	Upper Musquodoboit 529
Musidora	Battle River Alta	535·164
Muskeegan	Melfort S	Prairie River 529
†Muskoka Beach	Muskoka-Ontario O	Gravenhurst 529
Muskoka Falls	Muskoka-Ontario O	Bracebridge 529
Muskoka Lodge	Muskoka-Ontario O	Utterson 529
†Muskoka Wharf	Muskoka-Ontario O	529·193, 420
Muskwa	Cariboo BC	444, 177, 225
Musquash	St. John-Albert NB	535·312
†Musquodoboit	Halifax N S	529·16 (Middle Musquodoboit P O)

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Musquodoboit Harbour 925	Halifax N S	529·16
Musselman Lake	York N R O	Stouffville, 529
Musselyville	Bonaventure Q	Caplan 529
Mutrie	Weyburn S	Fillmore 535
Mutton Bay	Charlevoix-Saguenay Q	348·2
†Myer's Cave	Frontenac-Addington O	Kaladar 535
Myers Point	Halifax N S	Musquodoboit Harbour 529
Myrnam 216	Battle River Alta	535·164
Myrtle	Ontario O	535·34
**Myrtle*	Lisgar M	529·222
**Myrtle Station*	Ontario O	535·34
Mystery Lake	Jasper-Edson A	Barrhead 645
Mystic	Brome-Missisquoi Q	535·1
†Naas Harbour	Skeena B C	455
Nacmine	Bow River Alta	535·235
Naco	Acadia A	529·269
Nadeau	Restigouche-Madawaska NB	Lac Baker 529
Nadeauville	Swift Current S	Tompkins 535
†Nadina River	Skeena BC	Burns Lake 529
†Nadu River	Skeena B C	Massett 455
†Nahma	Cochrane O	699
†Nahun	Yale B C	445·6
**Naicam* 273	Humboldt Sask	535·157
**Nairn Centre*	Nipissing O	535·67-68, (R R n
Naisberry	Melfort S	529·232 [Nairn)
Nakamun	Jasper-Edson A	Onoway 529
**Nakina*	Port Arthur O	529·153-154-156
Nakusp	Kootenay W BC	535·82, 445·1
Namaka	Medicine Hat Alta	535·225
Namao	Edmonton W Alta	Carbondale 645 or *via* Edmonton
Nampa	Peace River A	645·3
Namu	Skeena B C	455, 450·3
**Namur*	Labelle Q	Montebello 535
**Nanaimo* 6,583	Nanaimo B C	535·88, 450·9, 464, 227
Nanoose Bay	Comox-Alberni BC	535·88 (Nanoose)
†Nantel	Terrebonne Q	535·23
Nanticoke	Haldimand O	Jarvis 529, 712
Nanton 718	Macleod Alta	535·228
†Napadogan	York-Sunbury NB	529·51 (Napudogan P O)
Napan Bay	N'thumberland NB	Loggieville 529
**Napanee* 3,363	Prince Edward-Lennox O	529·83·139-140
**Napierville* 990	St. John-Iberville-Napierville Q	630
Napinka 255	Souris M	535·117-118
Naples	Jasper-Edson A	Barrhead 645
†Naples	Souris M	535·117
Nappan Station	Cumberland N S	529·12
Napudogan	York-Sunbury NB	529·51 (R R name Napadogan)
**Naramata*	Yale B C	445·6, 460
Narcisse	Selkirk M	529·242
Narcosli Creek	Cariboo B C	Alexandria 650
Narol	Springfield M	Gonor 535, 529
†Narrow Lake	Kenora-Rainy River O	156 or Hudson 529
Narrows	Royal N B	390 or Codys 535
Naseby	Rosetown-Biggar S	535·158
Nash Creek	Restigouche-Madawaska NB	529·50
†Nashlyn	Maple Creek Sask	535·171
†Nashton	Kootenay W BC	Zwicky 535
Nashville	York N R O	535·40 (R R name Kleinburg)
†Nashwaak	York-Sunbury NB	529·79
Nashwaak Bridge	York-Sunbury NB	Covered Bridge 529
Nashwaaksis	York-Sunbury NB	535·80
†Nassagaweya	Halton O	Moffatt 535
†Natagan	Chapleau O	529·120
Natal	Kootenay E BC	535·69
Natashquan	Charlevoix-Saguenay Q	348·2, 123

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
National Mills...	Churchill.....M	529·232
†Natural Park...	Muskoka-Ontario	O 120
†Naud.....	Lotbiniere.....Q	Tring Jct. 675
Naughton.....	Nipissing.....O	535·67
†Naughton Glen.	Battle River....A	Beauvallon 535
†Naugle.....	Halifax.....N S	529·16 (West Lawrencetown P O)
Nauwigewauk ..	Royal.....N B	529·42
Navan.....	Russell .....O	535 31
Nazareth.....	Rimouski.....Q	Rimouski 529
Nazko.....	Cariboo.....B C	Quesnel 650
†Nechacco.....	Cariboo.....B C	Vanderhoof 529
Necum Teuch....	Halifax ..... N S	Upper Musquodoboit 529
Nedelec.....	Pontiac.....Q	Angliers 535 or New Liskeard 699
Neeb.....	N Battleford....S	535·179
†Neebing.....	Fort William....O	529·132
Needles.....	Kootenay W...BC	445·1
Neelin.....	Souris..... ...M	529·225
Neepawa...2,292	Neepawa .....M	535·100, 529·229·230
Neerlandia.....	Jasper-Edson....A	Barrhead 645
Neguac.....	Northumberl'd N B	Chatham 529
Neidpath.....	Swift Current, Sask	529·270
Neigette	Rimouski.....Q	Luceville 529
Neilburg.....	The Battlefords .S	535·164
Neils Harbour 424	Cape Breton N.-Victoria.....N S	365, or *via* North Sydney, N S
†Nelles Corners..	Haldimand..... O	529·209, 712 or Hagersville 529, 623
Nellie Lake.....	Cochrane.....O	699
*Nelson.....5,758	Kootenay W...BC	535·69-72, 585·15
Nelson Forks....	Cariboo.....B C	444, 225
†Nelson Junction	Northumberl'd N B	529·50-56
Nemegos.....	Algoma E R.....O	535·66
Nemiskam.....	Medicine Hat...A	535·243
Neola.....	Rosetown-Biggar	S 529 245
Neosho.....	Kindersley .. Sask	Kyle 535 or White Bear 529
Neptune.....	Weyburn ....Sask	535·152
†Nerepis.....	Royal.....N B	535·307
†Nes.....	Selkirk.....M	Arnes 535
Nesbitt.....	Brandon.. .....M	535·119
Nesterville ...204	Algoma E R.....O	535·67 (R R name Nestorville)
Nestledown.....	Prince Albert...S	Canwood 529
Nestleton Station	Durham .....O	Burketon 535
Nestor Falls....	Kenora Rainy R.	O Emo 52
†Nestorville.....	Algoma E R . ..O	535·67 (Nesterville
Nestow	Athabaska.....A	529·317 [P O)
†Netherby...	Welland... .... O	*via* Stevensville
Netherhill...129	Kindersley...Sask	529·252
†Netley	Selkirk.....M	525·123 (Netley
Netook	Red Deer.....Alta	535 177 [Lake PO)
Nettly Lake.....	Selkirk.....M	535·123 (R R name Netley)
Neubois.....	Lotbinière.....Q	St. Agapit 529
Neudorf 416	Melville. .....S	535·155
Neustadt 419	Grey-Bruce.... O	529·189
Neutral Hills	Acadia ..... Alta	Hughenden 535
Neuville 637	Portneuf.....Q	529·120
Nevada Valley...	Inverness-Richmond...NS	Glendyer 529
Neveton..... ..	Selkirk..... ....M	Narcisse 529
Neville.....162	Maple Creek... S	535·163
Nevis.....	Camrose..... A	535·233, 529·325
New Aberdeen..	Cape Breton S..NS	sub P.O. of Glace Bay
New Albany	Digby-Annapolis-Kings ..... N S	529·29 (R R name Albany)
†New Annan	Prince .....P E I	529·1
Newaygo.....	Argenteuil.....Q	529·99
†New Bandon ...	Gloucester....N B	529·60
Newbliss	Leeds .....O	Jasper 535
Newboro' . 318	Leeds .....O	529·150
New Bothwell...	Provencher. ...M	Niverville 535
New Brigden....	Acadia.....A	529·269
† New Brighton ..	Vancouver N..BC	455
Newbrook.....	Athabaska.....A	645·2
†Newburg.....	Victoria-Carleton....N B	535·301-309

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
**Newburgh*...466	Frontenac-Addington....O	529·140
Newburgh Junc.	Victoria-Carleton....N B	535·301-309 (R R n Newburg)
Newburn	Queens-Lunenburg..N S	New Germany 529
**Newbury* ...280	Middlesex W R.. O	529·209, 535·42, 712
New Campbellton	Cape Breton N.-Victoria.... N S	364 or Little Bras d'Or 529
New Canaan.....	Essex S R.....O	Essex 623
New Canada....	Queens-Lunenburg..N S	Pinehurst 529
**New Carlisle* ..	Bonaventure....Q	529·116
New Carlisle East	Bonaventure....Q	New Carlisle 529
New Carlisle West	Bonaventure....Q	New Carlisle 529
New Carlow	Hastings-Peterborough.O	Hybla 529
**Newcastle*...740	Durham..... O	529·83, 535·50
**Newcastle* .3,781	Northumberl'd NB	529·50
Newcastle Bridge	Royal..... N B	535·315, 390
Newcastle Centre	Royal.....N B	Newcastle Bdg. 535
Newcastle Creek.	Royal.....N B	Newcastle Bridge 535
†Newcastle Island	Nanaimo.....B C	450·9
Newcastle Mine	Bow River....Alta	Drumheller 529, 535
New Chester.....	Antigonish-Guysboro'...N S	Upper Musquodoboit 529
Newcomb.....	Queens-Lunenburg .N S	Bridgewater 529
New Cornwall 664	Queens-Lunenburg..N S	Blockhouse 529
New Cumberland	Queens-Lunenburg..N S	Bridgewater 529
Newdale	Marquette..... M	535·101
New Dayton.....	Lethbridge...Alta	535·238
New Denmark..	Victoria-Carleton.... NB	529·51
**New Denver* 309	Kootenay W...BC	445·2
**New Dundee*...	Waterloo S R.... O	Petersburg 529
New Edinburgh..	Shelburne-Yarmouth-Clare	N S Weymouth 562
Newellton.....	Shelburne-Yarmouth-Clare.NS	Barrington Passage 529
New Elm.....	Queens-Lunenburg..N S	Pleasant Riv. 529
New England Settlement	Royal..... NB	Minto 535
†New Erin.....	Chateauguay-Huntingdon...Q	633·1
Newgate	Kootenay E....BC	Elko 535
New Germany...	Queens-Lunenburg..N S	529·20-30
New Glasgow....	Queen's.....P E I	Hunter River 529
New Glasgow 130	Terrebonne .... Q	529·97
**New Glasgow* 9,210	Pictou ..... N S	529·13-17-20-23
New Grafton ...	Queens-Lunenburg ..NS	Caledonia 529
**New Hamburg* 1,398	Waterloo S R....O	529·185
New Harbour 339	Antigonish-Guysborough	NS Monastery 529
New Harbour East.	Antigonish-Guysborough.NS	Drumhead 368
New Harris.....	Cape Breton N.-Victoria ....N S	364 or Little Bras d'Or 529
New Harris Forks	Cape Breton N.-Victoria.... N S	New Campbellton 364
New Haven.....	Cape Breton N.-Victoria.....N S	*via* Neil's Harbour
New Hazelton...	Skeena.....B C	529·350
†New Hill	Red Deer.....Alta	Eckville 535, 529
Newholm	Muskoka-Ontario	O Huntsville 535
New Horton.....	St. John-Albert	NB Albert 529
Newington	Stormont.....O	633·2
New Ireland.....	Mégantic-Frontenac ... Q	Black Lake 675
New Jersey.....	Northumberl'd NB	Loggieville 529
†New Jerusalem.	Royal,..... N B	Hampstead 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP. 107-113
New Kiew	Vegreville	Lavoy 529
Newlands	Qu'Appelle	Wapella 535
Newlands Station	Cariboo	529·350
**New Liskeard* 2,985	Timiskaming	699
New Liverpool	Lévis	St. Romuald 529
New London	Queen's	Kensington 529
New Lowell	Simcoe	529·194
**Newmarket* 3,952	York N R	529·193
†Newmarket	York-Sunbury	Harvey 535
New Mills	Restigouche-Makawaska	529·50
New Norway 169	Camrose	529·316
**New Osgoode*	Melfort	529·286
Newport	Gaspé	529·116
Newport	Colchester-Hants	Brooklyn 562·4
Newport, Lot 54	King's	Cardigan 529
Newport Corner	Colchester-Hants	Ellershouse 562
Newport Landing	Colchester-Hants	Brooklyn 562
Newport Point	Gaspé	Newport 529
Newport Station	Colch'r-Hants	N S 562·1
New Richmond	Bonaventure	Q 529·116
New Richmond Centre	Bonaventure	Q New Richmond 529
New Richmond Station	Bonaventure	Q 529·116
New Richmond W	Bonaventure	Q New Richmond 529
†New River	Charlotte	N B 535·312
†New Rockland	Richmond-Wolfe	Q Kingsbury 535
**New Ross*	Queens-Lunenburg	N S Chester Basin 529
New Ross Road	Digby-Annapolis-Kings	N S Kentville 562
New Russell	Queens-Lunenburg	N S Chester Basin 529
New Salem	Cumberland	N S Parrsboro 549
New Sarepta	Wetaskiwin	A 529·323
New Sarum	Elgin	O 529·209, 712
†New Scotland	Westmorland	N B Moncton 529
**Newton*	Perth	O 529·187
†Newton	N. Westminster	B C 514
Newton Brook	York N R	O Toronto 529, 535
Newton Heights	Westmorland	N B Moncton 529
Newton Mills	Colchester-Hants	N S Upper Musquodoboit 529
Newton Robinson	Dufferin-Simcoe	O Bradford 529 or Cookstown 529
Newton Siding	Portage la Prairie	M 529·226
Newton Station	N Westminster	B C 514
†Newtonville	Durham	O 535·50
Newtonville	Digby-Annapolis-Kings	N S Wolfville 562
**New Toronto* 9,469	York W R	O Under Toronto
New Town	Antigonish-Guysboro'	N S James River 529
New Town	Royal	N B Sussex 529
Newtown Cross	Queen's	P E I Grand View 529
New Tusket	Shelburne-Yarmouth-Clare	N S Weymouth 562
New Victoria	S. Cape Breton	N S New Waterford
†Newville	Cumberland	N S 549 [698
**New Waterford* 9,302	S. Cape Breton	N S 698
**New Westminster* 21,602	N Westminster (est. 1938, 20,000)	B C 585·13, 535·71 529·347, 514, 708·1
New Wiltshire	Queen's	P E I 529·1 (R R name
†New Zealand	King's	P E I 529·4 [N. Wiltsh'e)
Neys	Port Arthur	O 535·66
Nezah	Port Arthur	O 529.131
Niagara Camp Military P.O.	Lincoln	O *via* Niagara-on-the-Lake
**Niagara Falls* 20,371	Welland	O 529·197-203, 641, 623·34-35, 712
**Niagara Falls Centre*	6 Centre St.	O Niagara Falls, O
**Niagara Falls S*	128 Main St.	O Niagara Falls, O
**Niagara-on-the-Lake* 1,568	Lincoln	O 623·35, 329·10-14
†Nichol	Cariboo	B C 529·350
Nicholas Denys	Gloucester	N B Beresford 529
†Nicholson	Kootenay E. R.	B C 535·84
Nicholson	Algoma W R	O 535·66
Nickel Mill	Restigouche-Madawaska	N B St. Quentin 529
†Nicoamen	Fraser Valley	B C 535·70
**Nicola*	Kamloops	B C Merritt 535
Nicolas	Montmagny-L'Islet	Q L'Islet 529
Nicolet 3,742	Nicolet-Yamaska	Q 529·108-111
Nictau	Victoria-Carleton	N B Plaster Rock 535, 529
Nictaux Falls	Digby-Annapolis-Kings	N S 529·29 (R R n. Nictaux
Nigadoo	Gloucester	N B 529·50
Nigger Rapids	Wright	Q Messines 535
Night Hawk C'tre	Cochrane	O Connaught 699
Nightingale	Bow River	Alta 535·240
†Niles Corners	Prince Edward-Lennox	O Hillier 529
Nilrem	Battle River	Alta Amisk 535
Nine Mile Creek	Queen's	P E I Charlottetown 529
Nine Mile River 1324	Colchester-Hants	N S Elmsdale 529
Ninette	Macdonald	M 529·223
Nineveh	Queens-Lunenburg	N S 529·30
**Ninga*	Souris	M 535·117
†Niobe	Peace River	A Sexsmith 645
**Nipawin* 1315	Melfort	S 535·144-178
**Nipigon*	Port Arthur	O 535·66, 529·131
Nipissing	Parry Sound	O Powassan 529
Nipissing Junct	Nipissing	O 529·193
Nisbet	Red Deer	A Bowden 535
Nisku	Wetaskiwin	A 535·227
Nithi River	Cariboo	B C Endako 529
Niton	Jasper-Edson	A 529·320
Nitro	Beauharnois-Laprairie	Q Valleyfield 529, 633
Niverville	Provencher	M 535·115
Niweme	Parry Sound	O Pointe au Baril 535
Nixon	Norfolk	O 529 209, 712
†Nixon	Victoria-Carleton	N B 535·309
Nobel	Parry Sound	O 535·49
Nobleford 111	Lethbridge	A 535·236
**Nobleton*	York N R	O Kleinburg 535
Nobleville	Mackenzie	S Archerwill 535
†Nodales	Comox-Alberni	B C 455
Noet 1409	Colchester-Hants	N S 389 or Kennetcook 562
Noel Road	Colchester-Hants	N S Kennetcook 562
Noel Shore	Colchester-Hants	N S Kennetcook 562
Noelville	Nipissing	O Rutter 535
Nogies Creek	Peterboro' W R	O Robcaygeon 535
Noinville	Kent	N B 529·50
Nokomis 414	Lake Centre	S 535·155, 529·245
Nolalu	Fort William	O For William 529,
Nominingue 533	Labelle	Q 535·23 [535
Nootka	Comox-Alberni	B C 450·2, 227 (Landing n. Friendly Cove)
Nora	Mackenzie	S 535·144
Noral	Athabaska	A 645·2
Noralee	Skeena	B C Burn's Lake 529
**Noranda* 4,538	Pontiac	Q 529·119-121, 699·7
†Norbestos	Drummond-Arthabaska	Q Tingwick 529
Norbuck	Wetaskiwin	A 535·244
Norbury	N. Battleford	Sask Spiritwood 529
**Nordegg*	Red Deer	Alta Brazeau 529
Nordin	Northumberl'd N	B Newcastle 529
Norembega	Cochrane	O 529·120
Norgate	Neepawa	M 529·229
Norge	Maple Creek	Sask Aneroid 535
Norham	Northumberland	O Colborne 529, 535
†Norite Ray	Prince Albert	S 444
**Norland*	Victoria	O Coboconk 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Norma	Vegreville	A 535·25 (Spring Creek P. O.)
Norman	Kenora-Rainy River	O Keewatin 535
Normand	Megantic-Frontenac	Q Robertson 675
Normandale	Norfolk	O Vittoria 529
Normandeau	Athabaska	A Lac la Biche 645
Normandie	Kent	N B Coal Branch 529
Normandin 1038	Lake St. John-Roberval	Q 529·106
Normanhurst	Wentworth	O *via* Hamilton O
†Normanton	Rosetown-Biggar	S 529·245
Norman Wells	Mackenzie	N W T 444,175
Normetal	Chapleau	Q Dupuy 529
Norquay 302	Mackenzie	Sask 529·239
Norrie	Pontiac	Q Malartic 529
North Ainslee	Inverness-Richmond	NS Strathlorne 529
†North Alton	Digby-Annapolis-Kings	NS Kentville 562
Northam	Prince	P E I 529·1
North Annex	Qu'Appelle	S Sub P. O. of Regina
North Arm	6946 Fraser St.	Vancouver City BC
North Augusta	Grenville-Dundas	O Bellamy 535
Northbank	Vegreville	A Warspite 529
North Battleford 4,694	The Battlefords	S 529·260-262, 535·177 535·183, 173
North Bay 15,411	Nipissing	O 535·65-66, 699, 240 529·137-193
North Bend	Fraser Valley	B C 535·70
North Branch	Kenora-Rainy River	O Stratton 529
North Brook	Frontenac-Addington	O Kaladar 535
North Brookfield	Queens-Lunenburg	NS Brookfield Mines 529
North Bruce	Bruce	O Port Elgin 529
North Bulkley	Skeena	B C Knockholt 529
North Buxton	Kent	O Buxton 623
North Coaticook	Stanstead	Q Coaticook 529
North Cobalt	Timiskaming	O 699
No. Cooking Lake	Vegreville	A Cooking Lake 529
Northcote	Renfrew S R.	O 535·60
North Devon	York-Sunbury	N B 535·301-315
†North Earltown	Colchester-Hants	N B Denmark 529
N. E. Harbour 237	Shelburne-Yarmouth-Clare	NS Greenwood 529
†North E. Mabou	Inverness-Richmond	N S Mabou 529
N. E. Margaree	Inverness-Richmond	N S Inverness 529
North East Point (Cape Sable Isl'd)	Shelburne-Yarmouth-Clare	NS 405 or Barrington Passage 529
North Edmonton	Edmonton E.	Alta 529·245-260-323
Northern Pine	N Battleford	S Beaver River, A 529
Northern Valley	Battle River	Alta Elk Point 529 or Derwent 535
North Esk Boom	Northumberl'd	N B Newcastle 529
†Northfield 995	Queens-Lunenburg	N S 529·29 (Upper Northfield PO)
Northfield	Nanaimo	B C 535·88
Northfield Queens	Queens-Lunenburg	N S Caledonia 529
Northfield Sta'n	Stormont	O 633·2
North Fork	Macleod	Alta Cowley 535
North Fourchu	Inverness-Richmond	NS Louisburg 698
North Framboise	Inverness-Richmond	NS St. Peters 529
North Galiano	Nanaimo	B C Galiano 450·6
North Gate	Assiniboia	Sask 529·251
North Gower	Carleton	O Osgoode Sta. 535
North Grant 362	Antigonish-Guysborough	NS Antigonish 529
North Greenville	Cumberland	N S Atkinson 529
N. Gut, St. Anns	Cape Breton N.-Victoria	N S 365 or Iona 529
North Ham	Richmond-Wolfe	Q (See Ham Nord)
North Hatley 475	Stanstead	Q 675
North Head	Charlotte	N B 403 (Ldg. n. Grand Manan)
North Highlands	Inverness-Richmond	NS Inverness 529
North Intervale	Antigonish-Guysboro'	N S Afton 529
North Kamloops	Kamloops	B C Kamloops 529, 535
North Keppel	Grey N R.	O *via* Owen Sound, O
North Kildonan	Springfield	M *via* Winnipeg
North Kotzman	Vegreville	A Smoky Lake 529
North Lake	York-Sunbury	N B Canterbury 535
North Lancaster	Glengarry	O 535·62
Northland Sta.	Algoma W R.	O 502·1
Northlands	Vancouver N.	B C *via* N'th Vancouver
Northleigh	Jasper-Edson	A Gainford 529
North Lochaber	Antigonish-Guysborough	NS Antigonish 529
North Lonsdale	Vancouver N.	B C *via* N'th Vancouver
North Low	Wright	Q Low 535
†N. Magnetawan	Parry Sound	O 529·130
North Makwa	N. Battleford	S Meadow Lake 535
North Malden	Essex S R.	O Amherstburg 623
Northmark	Peace River	A Woking 645
North McIntyre	Port Arthur	O Port Arthur 529, 535
†N'th Meiklefield	Pictou	N S Egerton 529
†Northminster	The Battlefords	S 535·175
North Minto	York-Sunbury	N B Minto 535
Northmount	York, E. R	O. Toronto 529, 535
North Noel Road	Colchester-Hants	NS Kennetcook 562
North Ogden	Antigonish-Guysboro'	N S Heatherton 529
North Pine	Cariboo	B C *via* Fort St. John
Northport	Prince Edward-Lennox	O Picton 529
Northport	Cumberland	N S Pugwash 529
†North Portage	Muskoka-Ontario	O 315 (Penlake P.O)
North Portal 145	Assiniboia	Sask 535·151
North Range Corner	Digby-Annapolis-Kings	NS 562·1 (R R name North Range)
†N'th Red Deer	524 Red Deer	Alta Red Deer 529, 535
North Regina	581 Regina	Sask 529·266 (Sub. P O of Regina)
North Renous	Northumberl'd	N B Renous 529
†North Ridge	Essex	O Essex 623
North River	Queen's	P E I Charlottetown 529
†North River 1372	Victoria-Carleton	N S 365 (St. Anns, P O)
North River Bridge	Cape Breton N.-Victoria	N S N. River 365, or *via* N. Sydney, N S
N. River Centre	Cape Breton N.-Victoria	N S N. River 365, or *via* N. Sydney, N S
North Riverside	Antigonish-Guysboro'	N S Monastery 529
North Road	Cochrane	O (Sub PO of Timmins)
North Rogersville	Northumberl'd	N B Rogersville 529
North Rustico	Queen's	P E I Hunter River 529
†North Seguin	Parry Sound	O Seguin Falls 529
North Shore	Cape Breton N.-Victoria	N S Breton Cove 365 [535
Northside	Prince Albert.	Sask Prince Albert 529,
North Star	Peace River	A Grimshaw 645·3
North Stukely	Shefford	Q 535·8
North Sydney 6,836	Cape Breton N.-Victoria	NS 529·14, 364, 365, 350, 377, 378
†North Transcona	St. Boniface	M 535·51
Northvale	North Battleford	S Mullingar 529
North Vancouver 8,844	Vancouver N.	B C 631 or *via* Vancouver, B C
North Vermilion	Peace River	A 174 or Fort Vermilion 443
Northville	Jasper-Edson	A Granada 529
†North Wallace	Cumberland	N S Wallace 529
North West	Queens-Lunenburg	N S Lunenburg 529
North West Arm	Cape Breton N.-Victoria	N S Leitches Creek 529
North W. Bridge	Northumberl'd	N B Newcastle 529
North West Cove	Queens-Lunenburg	N S Hubbard 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
North West Harbour.	Shelburne-Yarmouth-Clare. NS	Greenwood 529
†North Wiltshire.	Queen's.....P E I	529·1
†N'th Wolfestown	Richmond-Wolfe Q	Coleraine 675
Northwood	Kent.....O	529·209, 712
**Norton*.....	Royal .. ... N B	535·315, 529·42
Norton	Medicine Hat. Alta	Dunmore 535
Norton Dale.....	York-Sunbury. NB	Millville 535
**Norval*.....	Halton.....O	529·185
Norval Station..	Halton.....O	529·185
Norway Bay.....	Pontiac.....Q	529·138 or Sand Point, O. 535
Norway House...	Selkirk .....M	442 179, 185; in Winter Wabowden 529
Norway Valley...	Athabaska.....A	Marwayne 535
**Norwich* ..1,255	Oxford .....O	529·198-200
**Norwood* ...743	Hastings-Peterborough..O	535·34
Norwood	Shelburne Yarmouth-Clare NS	562·1
Norwood Grove...	St. Boniface.....M	(Part St. Boniface)
†Nosbonsing.....	Nipissing.....O	535·65
Notch Hill.....	Kamloops .....BC	535·70
Notikewin	Peace River ....A	Grimshaw 645
Notre-Dame.....	Kent .....N B	529·65
**Notre Dame de Grâce*	Mount Royal....Q	(Part of Montreal)
N. Dame de Ham	Richmond-Wolfe Q	Victoriaville 529
N. D. de la Mercie	Joliette-L'Assomption-Montcalm Q	Ste. Agathe 535
**N. D. de la Paix.*	Labelle.....Q	Montebello 535
N. D. de laSalette	Hull.....Q	Buckingham 535
N. Dame de Levis.	Lévis.....Q	*via* Lévis, Q
Notre Dame de L'Isle Verte.	Témiscouata.... Q	Isle Verte 529
N D. de Lourdes	Macdonald.....M	529·227
N D. de Pierreville	Nicolet-Yamaska.....Q.	Pierreville 529
N D. de Pont Main	Hull ..... Q	Mont Laurier 535
N. D. de Rimouski	Rimouski.....Q	Sacre Cœur 529
N. D. des Bois....	Compton.....Q	Scotstown 535
N. D. des Erables	Gloucester....N B	Burnsville 529
Notre Dame des Laurentides	Quebec-Montmorency. Q	Charlesbourg 529
N. D. des Pins....	Beauce .....Q	675·1
†N. D. des Quinze.	Pontiac. .....Q	Angliers 535
Notre Dame de Stanbridge.	Brome-Missisquoi.. ..Q	Mystic 535 or Des Rivieres 543
N. D. des Victoires	Mercier.....Q	Sub. P O Montreal
†N. Dame du Lac	Nipissing .....O	Verner 535
N. Dame du Lac..	Témiscouata.... Q	700
Notre Dame du Lac Station.	Témiscouata.... Q	700
N. Dame du Laus	Hull.....Q	Buckingham 535
N Dame du Nord.	Pontiac.....Q	New Liskeard 699
ND. du Portage.	Kamouraska.... Q	Riviere du Loup 529, 700
N. D. du Rosaire	Montmagny-L'Islet..... Q	529·118 (R R name Rosaire)
Notre Dame du Sacre Coeur	Beauharnois-Laprairie .....Q	St. Hubert 529
Nottawa.....	Simcoe N R.....O	529·191
Nottingham	Assiniboia....Sask	535·106
†Notukeu.....	Maple Creek..Sask	535 170-171
Nouveau Salaberry..1043	Beauharnois-Laprairie.....Q	Valleyfield 529, 633
Nouvelle.....	Bonaventure....Q	529·116
Novar.....	Parry Sound....O	529·193
Novra.....	Churchill ..... M	529 232
Noyan.....	Brome-Missisquoi.....Q	Cantic 529
Noyes Crossing..	Jasper-Edson. Alta	Onoway 529
†Nugent.....	Wetaskiwin ....A	535·244
Nunebor.....	The Battlefords .S	Unwin 535
†Nutana	Saskatoon....Sask	Sub P O Saskatoon
†Nut Lake.....	Mackenzie... .. S	Kelvington 529 or Rose Valley 535
**Nut Mountain*..	Mackenzie....Sask	529·239
Nyanza	Cape Breton N.-Victoria.....N S	364 or Iona 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Oak Bank.....	Springfield.....M	535·51
Oak Bay	Charlotte .....N B	St. Stephen 535
†Oak Bay.....	Nanaimo.....B C	*via* Victoria, B C
Oak Bay Mills..	Bonaventure....Q	529·116 (RR n Oak
Oakbine..... ...	Algoma WR... O	*via* Sault [Bay) Ste. Marie
Oak Bluff.....	Macdonald.....M	529·227
Oak Brae	Dauphin.....M	Fork River 529
Oakburn	Marquette .....M	529·230
Oakfield.....	Halifax.....N S	529·12
†Oak Hammock	Selkirk.....M	*via* Selkirk M.
**Oak Lake* ...464	Brandon.....M	535·112
†Oak Lake.... ..	Hastings-Peterborough..O	Havelock 535
**Oakland*.....	Brantford City..O	615 or Scotland
†Oakland.....	Portage la Prairie M	529·228
Oakland.....397	Queens-Lunenburg..N S	Mahone Bay 529
Oakner	Marquette .....M	529·245
Oak Park.....	Shelburne-Yarmouth-Clare. NS	Barrington 529
**Oak Point*.....	Royal.....N B	529·58, 390
†Oakpoint	Northumberl'd NB	(The Willows P O)
Oak Point.	Portage la Prairie M	529·231
Oak Ridges.....	York N R..... O	Aurora 529
Oak River.....	Marquette ..... M	535·111
Oakshela	Qu'Appelle.. Sask	535·149
Oakview.	Selkirk..... M	Ashern 529
Oakview Beach..	Simcoe N R..... O	Stayner 529
**Oakville*....4,048	Halton ..... O	529·207, 535·44
**Oakville*.	Portage la Prairie M	529·226
**Oakwood*	Victoria.....O	Mariposa 529
Oakwood Corners	Lambton W.....O	Sarnia 529, 656
Oatfield.....	Selkirk.....M	Mulvihill 529
Oatseed.....	Dauphin.....M	Grand View 529
Oba.....	Algoma WR....O	502·1, 529·131
Oban.....	Inverness-Richmond. .NS	St. Peters, 529
Oban Station	Rosetown-Biggar S	529·245-250, 535·158
Obed.....	Jasper-Edson...A	529·320
†Oberlin.....	Camrose.....A	529·325
Oberon.....	Neepawa .....M	535·109
†Oborne.....	York-Sunbury. N B	535·300
O'Brian Bay.....	Comox-Alberni BC	455
O'Brien.....	Temiskaming....O	Elk Lake 699
**Ocean Falls*...	Skeena .....B C	455, 450·3
†Oceanic	Skeena .....B C	455 or Prince
Ocean Park.....	N. Westmi'ster. B C	585·13 [Rupert 529
Ocean View.....	Queen's.....P E I	Surrey 529
Ochiltree.....	Cariboo ..... B C	Williams Lake 650
Ochre River....	Dauphin.....M	529·226-248
†O'Connell.....	Muskoka-Ontario O	Rathburn 529
†Oconto.....	Frontenac-Addington....O	535·61
Odanak.....	Nicolet-Yamaska Q	Pierreville 529
†Odell River.....	Victoria-Carleton ....NB	535·310
**Odessa*.....	Prince Edward-Lennox.....O	Ernestown 529
**Odessa*.....203	Weyburn.....Sask	529·258
†Odin	Colchester-Hants.....NS	Riversdale 529
†Odlum	Fraser Valley. BC	535·70-91
†O'Farrell	Dorchester.....Q	St. Malachie 529
Ogden	Antigonish-Guysboro'...N S	*via* Guysboro', N S
Ogema 324	Wood Mountain S	535·170
Ogilvie Station..	Neepawa .....M	529·226
Ohaton..... .53	Camrose ... . ..A	535·232
Ohio	Antigonish-Guysborough NS	James River 529
†Ohio.....	Shelburne-Yarmouth-Clare. N S	562.1 (South Ohio P O)
Ohio du Barachois	Westmorland N B	Shediac 529
Ohsweken.....	Brant.....O	Onondaga 529
Oil City	Lambton-Kent..O	623·36-37
**Oil Springs*..455	Lambton-Kent..O	623·36
Ojibway .. 24	Essex WR.... ..O	575 or *via* Windsor
Ojibway Island..	Parry Sound ....O	317, or Pointe au Baril 535
Oka.....	Laval-Two Mountains Q	Como 535 or Hudson 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP. 107-113
Okanagan Centre	Yale.....B C	445·6
Okanagan Falls	Yale.....B C	535·93
Okanagan Land'g	Yale.....B C	Vernon 529, 535
Okanagan Mis'ion	Yale .....B C	Kelowna 535, 529
Okema Beach....	Prince Albert ...S	Prince Albert 529,
Okla.....	Mackenzie ...Sask	529·239 [535
†Okno.....	Selkirk .....M	Arborg 535
Okotoks 591	Calgary E R ....A	535·228
Olalla	Yale .....B C	Keremeos 585
Old Barns.....	Colchester-Hants .....N S	Clifton 562
†Oldcastle.....	Essex E R.....O	656·2
Old Chelsea.....	Wright.....Q	Chelsea 535
Old Fort Bay....	Charlevoix-Saguenay .....Q	348·2
Oldham..	Halifax.....N S	Enfield 529
Old Harry.....	Gaspé.....Q	Grand Entry 347
Old Kildonan...	Selkirk .....M	*via* Winnipeg
†Old Mill.....	York W R.....O	*via* Toronto
Olds 1337	Red Deer.....Alta	535·227
Old Wives.....	Moose Jaw...Sask	535·172
O'Leary Station..	Prince.....P E I	529·1
Olga	Maple Creek..Sask	Ravenscrag 535
Olha	Marquette.....M	Oakburn 529
Oliphant	Bruce.....O	Wiarton, 529
**Oliver*.....	Yale .....B C	535·93
†Oliver	Edmonton W.. .A	529·260
Oliver Siding....	Restigouche-Madawaska..NB	529·52
Olscamp	St. Maurice-Lafleche .....Q	La Tuque 529
O'Malley	Rosetown-Biggar	Swanson 529
Omand..... ...	Humboldt .....S	CrystalSprings535
**Omemee*.... 613	Victoria.....O	529·176
Omer.....	Pontiac.....Q	Campbells Bay 535
Ompah.....	Frontenac-Addington....O	Lavant 535
†Onakawana.....	Cochrane.....O	699·8
Onanole.....	Marquette .... M	Erickson 529
Onefour.....	Medicine Hat.Alta	Bain 535
100 Mile House ..	Cariboo.....B C	Exeter 650
150 Mile House..	Cariboo... ...B C	Williams Lake 650
One Sided Lake..	Kenora-Rainy River ..O	Emo 529
Onion Lake.....	N. Battleford.Sask	Rex 535
Onondaga.....	Brant.. .....O	529·199
**Onoway*.....156	Jasper-Edson ...A	529·322
Onslow Corners..	Pontiac .....Q	Quyon 535
Onward	Kindersley .....S	525·233
Oolahwan.....	Terrebonne .....Q	Ste. Marguerite535
Oona River.....	Skeena.....BC	Claxton 455
Ootsa Lake.....	Skeena .....B C	Burns Lake 529
Opal.....	Vegreville.. ....A	645·2
Opasatika.....	Cochrane .....O	529, 154
†Openshaw.....	Assiniboia .....S	529·251
Ophir	Algoma W R.....O	Bruce 535
Orangedale ..473	Inverness-Richmond..N S	529·14
Orangedale East..	Inverness-Richmond...NS	Orangedale 529
**Orangeville*2,698	Dufferin-Simcoe.O	535·39-40-41
Oranmore.....	Parry Sound ....O	Burk's Falls 529
Oras	Red Deer.....A	Codner 529
Orcadia.....	Yorkton.....S	535·156
Orchard Beach..	York N R.....O	Newmarket 529
Ordale	Prince Albert....S	529·287
Orford Lake....*	Brome-Missisquoi ....Q	535·7
Orient Bay.....	Port Arthur.....O	529·131
**Orillia* 9,705	Simcoe E R. ....O	529·173-193, 535·55
†Oriole.....	York E R .....O	529·130
Orion.....	Medicine Hat. Alta	535·243
**Orkney*.....97	Maple Creek..Sask	535·171
†Orland	Northumberland O	Brighton 529, 535
Orleans.....	Russell.....O	*via* Ottawa
Orley.....	Melfort.....S	529·232
Orlo.....	Wright.....Q	535·27
Ormeaux	Prince Albert....S	535·179
**Ormiston*.....	Wood Mountain.S	535·165
Ormond.....	Grenville-Dundas .....O	Winchester 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP. 107-113
Ormsby.....	Hastings-Peterborough..O	Coe Hill 529
†Ormsby Junc...	Hastings-Peterborough..O	529·147-148
Ormside	Mackenzie....Sask	Stenen 529
**Ormstown* ..883	Châteauguay-Huntington...Q	529·81
Ormstown Sta..	Châteauguay-Huntington ..Q	529·81
Orolow.....	N. Battleford....S	Krydor 529
Oromocto.....	York-Sunbury .NB	529·58, 390
**Orono*.....	Durham ..... O	Newcastle 529, 535
Oro Station.....	Simcoe N R..... O	529·193
†Orpington.....	Mackenzie.....S	Fosston 535
Orr Lake	Simcoe E R. ....O	Elmvale 529
**Orrville*.....	Parry Sound....O	Edgington 529
†Orthez.....	Souris ... M	535·107
Orton	Wellington N R..O	535·36
Ortonville..... .	Victoria-Carleton ....NB	535·302
Orwell Cove.....	Queen's.....P E I	Uigg 529
Ory.....	Gaspe .....Q	Cape Cove 529
Osage 66	Weyburn ....Sask	535·150
†Osaquan.....	Kenora-Rainy River..O	535·51
Osborne.....	Provencher....M	535·117
Osborne Harbour	Shelburne-Yarmouth-Clare.NS	Lockeport 529
Osgoode Station..	Carleton... ....O	535·59
**Oshawa* ..26,616	Ontario ..... O	529·83,535·50, 329.3-14, 648
Oskelaneo.....	Chapleau..... Q	529·120
Osland	Skeena..... B C	Sockeye 529
Osler	Rosthern..... S	529·255
Osnabruck Centre	Stormont .... ..O	Farran's Point 529
Oso Station.....	Frontenac-Addington.. O	535·61
Osoyoos.....	Yale.....B C	Haynes 535
†Osprey Lake..	Yale.....B.C.	535·91
Ospringe	Wellington NR..O	Erin 535
†Osseo.....	Timiskaming....O	699·4 (Cane PO)
Ostenfeld.....	St. Boniface... M	584
†Ostersund.....	Kenora-Rainy River. O	535·51
Ostrander.....	Oxford ..... O	535·46
Ostrea Lake.....	Halifax ..... .N S	Musquodoboit Harbour 529
†Ostrom.....	Nipissing ..... O	529·131
†Oswald.....	Portage la Prairie	M Warren 529
Otis.....	Chicoutimi.....Q	Port Alfred 685
†Otis.....	York-Sunbury..NB	535·314 (Lower Southampton PO)
Otoreke.....	Argenteuil.....Q	Ste. Agathe 535
**Ottawa* 150,861	Carleton..... O Ottawa.....O Ottawa E. ....O Ottawa W.....O	633·2, 535·18-27-28-31-59-65, 529·138-140-211-214, 240
Glebe.....	787 Bank Street..	Ottawa City
Hintonburg....	1184 Wellington St.	"
Le Breton Flats	673 Wellington St.	"
Mount Sherw'd	694 Bronson Ave..	"
New Edinburgh	71 Sussex St.....	"
Ottawa East...	221 Echo Drive....	"
Ottawa South .	1121 Bank St.....	"
Stewarton.....	434 Bank St.....	"
Ottawa Brook...	Cape Breton N.-Victoria.....N S	529·14
Ottawa East ...	Ottawa E.....O	*via* Ottawa, O
Ottawa South....	Ottawa W.....O	"
Ottawa West	Carleton.....O	536·56 or *via* Ottawa, O
Otter Brook	Colchester-Hants .....N S	Brookfield 529 or Upper Musquodoboit 529
Otterburne.....	Provencher.....M	535·115
Otterburn Park..	Chambly-Rouville ..... Q	529·82
†Otter Creek.....	Hastings S R....O	Sulphide 535
Otter Lake.....	Pontiac .....Q	Campbells Bay 535
Otter Lake Sta...	Parry Sound.....O	535·49

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP. 107-113
Ottermere	Kenora-Rainy River	O 529·160
*Otterville	Oxford	O 529·200
Otthon 40	Melville	S 529·257
Otto	Selkirk	M Lundar 529
†Ouellette	Nipissing	O Rutter 535
Ouimet	Port Arthur	O 535·66
Oungre	Weyburn	Sask 535·142
†Outlet	Leeds	O Lansdowne 529
*Outlook 499	Rosetown-Biggar	S 535·153
Outpost Island	Mackenzie Dist NWT	444,175
Outram Station	Weyburn	Sask 535·152
Outremont 29,866	Laurier	Q *via* Montreal
†Ouvry	Kent	O Merlin 656
Overbrook	Russell	O *via* Ottawa, O
Overland	Weyburn	Sask Lake Alma 535
Overstoneville	Provencher	Sask 529·224
Overton	Selkirk	M Mulvihill 529
O-wa-kon-ze	Fort William	O 528·132
†Owenbrook	Hastings-Peterboro'	O Coe Hill 529
Owendale	Lethbridge	A Jefferson 535
*Owen Sound 13,810	Grey N R	O 535·40, 529·189, 428, 438
†Owl Creek	Cariboo	BC 650
Owl River	Athabaska	Sask Lac La Biche 645
Owlseye Lake	Athabaska	A 529·318 (RR n Owlseye)
Owl's Head Harb'r	Halifax	N S Musquodoboit Harbour 529
Oxarat	Maple Creek	Sask Vidora 535
*Oxbow 451	Assiniboia	Sask 535·118
Oxbow Park	Simcoe North	O Stayner 529
Oxdrift	Kenora-Rainy River	O 535·51
Oxenden	Grey N R	O *via* Wiarton, O
*Oxford 1,237	Cumberland	N S 529·15
Oxford Centre	Oxford	O *via* Woodstock, O
Oxford Junction	Cumberland	N S 529·12-15
Oxford Mills	Grenville-Dundas	O Bedell 535
Oxford Station	Grenville-Dundas	O 535·59
Oxtongue Lake	Victoria	O Huntsville 529
Oyama	Yale	BC 529·351, 535·76
Oyen 326	Acadia	A 529·252
Oyster Bed Bridge	Queen's	P E I Hunter River 529
†Oyster River	Comox Alberni	BC Courtenay 535
†Ozada	Calgary W	A 535·225
Ozerna	Marquette	M Newdale 535 or Sandy Lake 529
Pabos Mills	Gaspé	Q Newport 529
Pacific	Skeena	BC 529·350
Pacific Junction	Portage la Prairie	M 529·245
Packington	Témiscouata	Q Ste. Rose 700
Pacoti	Skeena	BC 455
*Paddockwood	Prince Albert	Sask 529·280
Padou	Matapedia-Matane	Q 529·50
Padstow	Jasper-Edson	A Rochfort Bridge 529
Pagwa River	Port Arthur	O 529·154
†Painchaud	Kamouraska	Q St. Anne 529
Paincourt	Kent	O *via* Chatham
Painsec	Westmorland	N B Meadow Brook 529
†Painsec Junction	Westmorland	N B 529·12-41
Painswick	Dufferin-Simcoe	O Allandale 529
*Paisley 716	Grey-Bruce	O 529·188
Paisley Brook	Wood Mountain	S Big Beaver 535
Pakan	Vegreville	A Smoky Lake 529
*Pakenham	Lanark	O 535·65
Pakesley	Parry Sound	O 535·49
†Pakowki	Medicine Hat	Alta 535·243
Paldi	Nanaimo	BC Duncan 535
*Palermo	Halton	O Bronte 529, 535
*Palgrave	Peel	O 529·192, 535·48
†Palisade	Maple Creek	S 535·170
Palling	Skeena	B C 529·350
†Palliser	Kootenay E	B C 535·70
Palmarol	Chapleau	Q La Sarre 529
Palmer 46	Wood Mountain	S 529·270

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Palmer Rapids	Renfrew S R	O Barry's Bay 529
*Palmerston 1,413	Wellington N R	O 529·180-187-188
†Palmyra	Kent	O Muir Kirk 623
Palo	Kindersley	S 529·24
Pambrun	Maple Creek	S 535·163
Pamdenec	Royal	N B 535·307
*Pamour	Cochrane	O 699·3
†Pana	Russell	O 633·2
Panet	Montmagny-L'Islet	Q Daaquam 675
Pangman 147	Weyburn	Sask 535·170
Pangnirtung	Franklin Dist	NWT *via* Churchill
†Panmure	Carleton	O Kinburn 529
Pansy	Provencher	M Carey 535
†Panton	N. Battleford	S 535·179-183
†Papineau	St. Hyacinthe-Bagot	Q 535·1
*Papineauville 1024	Labelle	Q 535·18
Paquette	Compton	Q Malvina 535
†Paquettebourg	Cochrane	O Kitigan 529
Paquette Station	Essex S R	O 656·2
Paquetville	Gloucester	N B Burnsville 529
Paquin	Pontiac	Q Angliers 535
Paradise	Digby-Annapolis-Kings	N S 562·1
Paradise Hill	The Battlefords	S 529·262
Paradise Valley	Battle River	Alta 535·229
†Parame	Matapedia-Matane	Q Lac au Saumon 529
Parc Lamontagne	Wright	Q *via* Hull Q
Paré	Portneuf	Q Lachevrotiere 535
Parent	Chapleau	Q 529·120
Parents	Restigouche-Madawaska	N B St. Leonard, 529, 535
Parham	Frontenac-Addington	O 535·50
*Paris 4,597	Brant	O 529·199-203, 615
Paris	Yukon	*via* Dawson
†Paris Junction	Brant	O 529·199-201-203
*Paris Station	Brant	O (Sub P.O. of Paris)
Parisville	Lotbinière	Q 529·113
†Park	Northumberl'd	N B 529·79 (Up. Derby
Parkbeg 97	Moose Jaw	S 535·149 [PO)
†Parkbend	Macleod	Alta 535 239
Park Court	Jasper-Edson	A Evansburgh 529
†Parkdale	Selkirk	M 535·123, 720 (RR n. Parkview on 535)
*Parkdale	Parkdale	O 535·35-48, 529·185-
†Parker	Wellington N R	O Goldstone 529 [193
†Parker	Pontiac	Q 535·28
Parkers Cove 567	Digby-Annapolis-Kings	N S Annapolis Royal 562
Parkersville	Muskoka-Ontario	O Utterson 529
*Parkerview	Yorkton	S 529·278
Park Head	Bruce	O 529·189-190
*Park Hill 940	Middlesex W R	O 529·185
†Parkhouse	Hastings S R	O 535·34 (R R name Hungerford)
Parkhurst	Lotbinière	Q St. Agapit 529
Parkin	Qu'Appelle	Sask Wapella 535
Parkindale	St. John-Albert	N B Pollett River 529
†Parkinson	Algoma E R	O Dean Lake 535
Parkland	Macleod	Alta 535·228
*Parkman	Assiniboia	Sask 529·263
Park Road	York N R	O *via* Toronto
Parkside 158	Prince Albert	S 529·256
Parksville	Comox-Alberni	BC 535·88-90
Park Valley	Prince Albert	S Debden 529, 535
†Parkview	Selkirk	M 535·123, 720
Parkview Survey	Wentworth	O *via* Hamilton, Ont.
*Parrsboro' 1,971	Cumberland	N S 549, 389
Parrsboro' Shore	Cumberland	N S Parrsboro' 549
Parr View	Mackenzie	S Norquay 529
Parry	Weyburn	Sask 529·268 [535
†Parry Harbour	Parry Sound	O Parry Sound 529,
*Parry Sound 5,763	Parry Sound	O 535·49, 529·130, 432

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Parson	Kootenay E....BC	535·84
Parthia	Cochrane..... O	529·154
Pascal	North Battleford S	535·179
Pascalis 828	Pontiac.....Q	529·119
Pashley	Medicine Hat. Alta	535·225
Paspébiac	Bonaventure....Q	529·116
Paspebiac Est	Bonaventure....Q	Paspebiac 529
Paspebiac West	Bonaventure....Q	New Carlisle 529
Pasqua	Moose Jaw...Sask	535·149-151
Passchendaele	S. Cape Breton NS	Sub P.O. of Glace
Passekeag	Royal.....N B	529·42 [Bay
Pass Lake	Port Arthur.....O	529·131
Passmore	Kootenay W...B C	535·77
†Pasteur	Kamouraska....Q	St. Louise 529
Pas Trail	Melfort ..... S	Carrot River 529
Paswegin	Mackenzie.....S	529·259
†Paterson	Kootenay W...BC	Rossland 535
Pathfinder	Battle River..Alta	Myrnam 535
Pathlow	Melfort.....S	529·272
Patience	Wetaskiwin.....A	Millet 535
Patricia	Medicine Hat....A	535·246
†Patricia Bay	Nanaimo.....B C	*via* Victoria, B.C.
Patrick	Melville.....S	535·155
Patrieville	Restigouche-Madawaska..N B	St. Jacques Church 700
†Patriot	Maple Creek..Sask	Canuck 535
†Patterson	Northumberl'd N B	529·50
Patton	Algoma E R.....O	Dean Lake 535
Paudash	Victoria.....O	Bancroft 529
Paugh Lake	Renfrew SR.....O	Wilno 529
†Paulson	Yale.....B C	535·72
Pavilion	Cariboo.. ....B C	650
Paxson	Athabaska.....A	Athabaska 529
†Paxton Valley	Kamloops.....BC	Monte Lake 529
†Paynes	Elgin..... .....O	529·209, 712
Paynton 177	The Battlefords. S	529·260
**Peace River* .873	Peace River..... A	645·3, 443, 174, 177
**Peachland*	Yale..... ..BC	445·6, 460
Peacock Point	Haldimand .....O	Jarvis 529, 712
Peake Station	King's ..... P E I	529·3 (R R name
Pearce	Macleod.....Alta	535·230 [Peakes)
Pearl	Port Arthur.....O	529·131, 535·66
Pearson	Timiskaming ....O	New Liskeard 699
Peas Brook	Antigonish-Guysborough NS	Queensport 366, 368
Peat	Battle River..Alta	Elk Point 529 or Derwent 535
Peavine	Jasper-Edson...A	Rochfort B'dge 529
Pebble Beach	Selkirk .....M	Mulvihill 529
Peebles	Qu'Appelle...Sask	535·154, 529·258-281
Peel	Victoria-Carleton ...N B	535·309
Peers	Jasper-Edson...A	529·320
Peesane	Melfort.....S	529·232
Pefferlaw	York N R..... O	529·130
†Peffers	Perth.....O	529·187
Peggy's Cove	Halifax .....N S	French Village 529
Peguis	Selkirk .....M	Selkirk 535, 720
Pekisko	Macleod.....Alta	High River 535
**Pelee Island*	Essex S R.....O	437, 759 or Leamington 623, 656
Pelican Portage	Athabaska .....A	Athabaska 529
Pelican Rapids	Churchill.....M	Mafeking 529
Pellatt	Kenora-Rainy R.O	Ostersund 535
Pellegrin	Gaspé..... Q	Chandler 529
†Pellerin	Kamouraska....Q	Monk 529
Pelletier	Matapedia-Matane.....Q	Matane 528
Pelletier Mills	Restigouche-Madawaska. N B	Little River Mill 700
Pelletier Station	Kamouraska... Q	529·118
Pelly 304	Mackenzie ...Sask	529·239
†Pelton	Essex E R.....O	656·2
Pemberton	Cariboo .....B C	650
Pemberton Meadows	Cariboo.....B C	650 (R R name Pemberton)
Pembina	Jasper-Edson....A	Entwistle 529
Pembridge	Jasper-Edson....A	Cherhill 529
Pembroke	Colchester-Hants..... N S	Scotch Village 562
**Pembroke*..10,999	Renfrew N R. ..O	529·137-138-216 535·65
†Pemonka	Lake St. John-Roberval....Q	St. Felicien 529
Pemukan	Acadia.....A	535.233
Pendant d'Oreille	Medicine Hat. Alta	Etzikom 535
†Pendennis	Brandon.....M	535·110
†Pender Harbour	Comox-Alberni BC	455
Pender Island	Nanaimo.....B C	450·6 (Landing n.
**Pendleton*	Prescott.....O	535·31 [Hope Bay
Pendryl	Wetaskiwin.....A	Winfield 535
**Penetanguish'ne* 4,449	Simcoe E R. ....O	529·195, (R R name Penetang)
Penhold 183	Red Deer.....Alta	535·227
Peniac	York-Sunbury. NB	529·79 (R R name
Peninsula	Port Arthur.....O	535·66 [Penniac)
Peninsula-Gaspé	Gaspé..... Q	Gaspé 529
Penkill	Kindersley ...Sask	535·146
Penlake	Muskoka-OntarioO	315 or Huntsv'le 529
Penn	Nth. Battleford..S	535·179
Pennant	Halifax .....N S	*via* Halifax
**Pennant Sta.* 228	Swift Current. Sask	535·162
Pennfield	Charlotte ....N B	535·312
†Pennfield Centre	Charlotte ....N B	Pennfield 535
Pennfield Ridge	Charlotte ....N B	535·312 (R R name Pennfield)
†Penniac	York-Sunbury. NB	529·79 (Peniac P O)
†Pennlyn	Royal..... N B	535·315 (Coal
Penny	Cariboo.....B C	529·350 [Creek PO)
Peno	Vegreville.....A	St. Michael 535
Penobsquis	Royal.....NB	529·42
Pense 265	Lake Centre.....S	535·149
†Pentecost River	Charlevoix-Saguenay .....Q	348·2, 349·2, 123 (Riviere Pentecote PO)
**Penticton*	Yale.....B C	535·91-93, 445·6, 460
Pentz	Queens-Lunenburg..N S	Bridgewater 529
Penzance 70	Lake Centre.....S	535·159
Peoria	Peace River.....A	Wanham 645
Perbeck	Red Deer.....A	Elnora 529
**Percé*	Gaspé ..... Q	529·116
†Perch	Lambton WR...O	529·185
Percival	Qu'Appelle...Sask	535·112
Perdue 292	Rosetown-BiggarS	535·138-158
Peribonca	Lake St. John-Roberval.....Q	Dolbeau 529
Perigord	Mackenzie..... S	Kelvington 529 or Rose Valley 535
Perivale	Algoma E R.....O	*via* Gore Bay, O
Perkins	Hull.....Q	Templeton 535
†Perkins	Brome-Missisquoi ....Q	342
Perkinsfield	Simcoe ER.....O	529·195
† Perott Settlem't	Digby-Annapolis-Kings.....N S	Annapolis Royal 562
Perow	Skeena.....B C	529·350
Perras	Wright .....Q	535·27
Perrault	Renfrew S R.....O	Eganville 535, 529
Perron	Pontiac... ... Q	Pascalis 529
Perry Siding	Kootenay W....BC	535·77 (R R name
Perry Station	Welland .....O	623·34 [Perry's)
†Perry's Wharf	Royal.....NB	390
†Perrytown	Durham .... ..O	529·176
Perrydale	Athabaska..... A	529·317
**Perth*.....4,412	Lanark.....O	535·34
Perth	Victoria-Carleton....NB	535·209-210 (R R n. Perth Junc.)
†Perth	King's.....P E I	529·3
†Perth Junct.	Victoria-Carleton....NB	535·309-310
Perth Road	Frontenac-Addington... O	529·140
Perthuis	Portneuf..... Q	529·105
Petaigan	Melfort.....S	Carrot River 29
†Petain	Halifax .....N S	529·16 (West Chezzetcook P O)
Petawawa	Renfrew N R....O	535·65
Petawawa Military Camp	Renfrew NR.....O	535 6
Peterbell	Algoma ER.....O	529·131
**Peterboro'* 24,977	Peterboro' W R..O	529·169-172-176, 535·34

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP. 107-113
†Peters	Restigouche-Madawaska .NB	Limerick 529
Petersburg	Waterloo S R. .. O	529·185
Petersfield.	Selkirk M	535·123
Peter's Mills	Kent N B	Rexton 529
Peterson	Rosthern Sask	529·249
†Petersons O'n'rs	Victoria O	Gelert 529
Petit	Chicoutimi Q	Jonquiere 529
†Petit Begin	Chicoutimi Q	Jonquiere 529
Petit Cap.	Gaspé Q	*via* Fox River
Petit Carleton	Bonaventure Q	Carleton 529
Petit Cascapedia Nord.	Bonaventure Q	New Richmond 529
Petitcodiac	Westmorland..N B	529·42-67-68
Petite Anse	Gaspe Q	Gaspé 529
Petite Chockpish.	Kent N B	Buctouche 529
Petite de Grat Bridge.	Inverness-Richmond NS	360, 375 or Louisdale 529 or *via* Arichat
Petite Lameque	Gloucester N B	Shippigan 529
Petite Madeleine	Gaspé Q	*via* Madeleine or Gaspé 529
Petite Matane	Matapedia-Matane Q	Matane 528
†Petite Riviere	Charlevoix-Saguenay Q	529·122 (La Petite Riviere St. Francois P O)
Petite Rivière au Renard.	Gaspé Q	*via* Fox River
Petite Riviere Bridge	Queens-Lunenburg..N S	Italy Cross 529
Petite Riviere East	Gaspe Q	Ste. Therese de Gaspé 529
Petite Riviere Ouest	Gaspe Q	Grande Riviere 529
Petite Riviere Pabos	Gaspé Q	Ste. Adelaide 529
Petites Bergeronnes	Charlevoix-Saguenay Q	*via* Tadoussac
Petit Etang	Inverness-Richmond NS	*via* Cheticamp. NS
Petite Tourelle	Gaspe Q	Ste. Anne des Monts 348·1
Petite Vallée	Gaspé Q	348·1 or *via* Gaspé
Petit Lac	Mégantic-Frontenac Q	Robertson 675
Petit Lac Long	Terrebonne Q	Ste. Agathe 535
Petit Lac Magog 278	Sherbrooke Q	535·7
Petit Metis Sta	Matapedia-Matane Q	529·50
Petit Paquetville.	Gloucester N B	Burnsville 529
Petit Pré Est	Charlevoix-Saguenay Q	Petit Pre 676
Petit Rocher	Gloucester N B	529·50
Petit Rocher Nord	Gloucester N B	Petit Rocher 529
Petit Saguenay	Chicoutimi Q	Port Alfred 685
Petits Capucins	Gaspé Q	Mechins 348·1 or Matane 528
Petits Escoumains	Charlevoix-Saguenay Q	*via* Les Escoumains
Petits Fonds	Gaspé Q	*via* Cap Chat, Q
Petits Mechins	Gaspé Q	Mechins 348·1
Petlura	Dauphin M	Shortdale 529
Petpeswick Harb.	Halifax N S	Musquodoboit Harbour 529
Petrel	Neepawa M	529·236
†Petrofka	Rosthern S	Blaine Lake 529
Petrolia 2,796	Lambton-Kent O	623·36, 529·204
Pettapiece	Marquette M	535·111
†Pettigrew Settlement	Cumberland N S	Newville 549
Phelpston	Simcoe N R. O	529·195
Philips Harbor	Antigonish-Guysboro' N S	Queensport 366, 368
Philipsville	Leeds O	529·150
Phillips	Camrose A	529·245
Phillipsburg .467	Brome-Missisquoi Q	St. Armand 543 or Stanbridge 535
Phippen	The Battlefords..S	535·158
†Phoenix	Red Deer Alta	529·319
Piapot 240	Maple Creek..Sask	535·225
†Piastre Bay	Charlevoix-Saguenay Q	(Baie Johan Beetz P O)
Pibrac	Chicoutimi Q	Jonquiere 529
Pibroch	Athabaska A	645.1
Pickardville	Jasper-Edson A	645·1 (R R name Picardville)
Pickerel	Parry Sound O	535·49
†Pickerel Lake	Parry Sound O	Burk's Falls 529
Pickerel River	Parry Sound O	529·130
Pickering	Ontario O	529·83
Pickering Beach.	Ontario O	Pickering 529
Pickle Crow.	Port Arthur O	155 or Hudson 529
Picton 3,835	Prince Edward-Lennox O	529·147, 329·3
Pictou 3,069	Pictou N S	529·15-19, 347
Pictou Island .206	Pictou N S	*via* Pictou, N S
Pictou Landing.	Pictou N S	529·20
Picture Butte	Lethbridge Alta	535·237
†Pidgeon	Mégantic-Frontenac Q	Plessisville 529
Pied de la Montagne	Joliette-L'Assomption-Montcalm Q	Joliette 529, 535
Pied du Lac	Temiscouata Q	Aubut 529
Piedmont	Terrebonne Q	535·23
†Piedmont	Pictou N S	529·17
†Pierard	Nth. Battleford..S	529·292, 535·183-184
Pierceland	Nth. Battleford..S	Beaver River 529
†Piercemont	Victoria-Carleton N B	Beechwood 535
Pierreville 1,296	Nicolet-Yamaska Q	529·108
Pierson	Souris M	535·118
Pigeon Bluff	Selkirk M	*via* Selkirk, M
Pigeon Hill	Gloucester N B	Shippigan 529
Pigeon Lake	Portage la Prairie M	Meadows 535
Pigeon River	Fort William O	West Fort William 529, 535
Pike Bay	Bruce O	Wiarton, 529
Pike Lake	Rosetown-Biggar S	Vanscoy 529
Pike River	Brome-Missisquoi Q	Stanbridge 535, 543
Pikes Peak	The Battlefords..S	Maidstone 529
Pikwitonei	Churchill M	529·246
Pilger	Humboldt Sask	535·176
Pilot Butte	Qu'Appelle S	535·149
Pilot Mound .538	Lisgar M	535·117
Pinantan	Kamloops B C	Pritchard 535
Pinawa	Springfield M	Lac du Bonnet 535
Pincebec	Berthier-Maskinongé Q	St. Paulin 529
Pincher Creek .994	Macleod Alta	Pincher 535
Pincher Sta.	Macleod Alta	535·230 [529
Pinchi Lake	Cariboo BC	228 or Vanderhoof
†Pinder	York-Sunbury NB	535·314 (Temperancevale, P.O.)
Pineau	Kent N B	Acadiaville 529
Pine Beach	Laval-Two Mountains Q	529·124
Pine Creek Stat'n	Neepawa M	535·109
Pinedale	Jasper-Edson A	Rosevear 529
Pine Falls	Springfield M	529·241
Pine Grove	York N R O	Woodbridge 535
†Pine Grove	Queens-Lunenburg..N S	Bridgewater 529
Pine Hill	Argenteuil Q	Lachute 535
Pinehurst	Queens-Lunenburg..N S	529·29
Pine Lake	Red Deer Alta	Penhold 535 [P O)
†Pine Lake	Argenteuil Q	529·99 (Lac des Pins
Pinelands	Muskoka-Ontario O	420
†Pine Orchard	York NR O	529·130
Pine Ridge	Kent N B	Harcourt 529
Pine Ridge	Springfield M	Oakbank 535
†Pine Ridge	Kenora-Rainy River O	Hudson 529
Pine River	Churchill M	529·232
†Pine Tree	Pictou N S	Woodburn 529
Pine View	Selkirk M	Eriksdale 529
Pineville	Northumberl'd. NB	Renous 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Pine Wood	Kenora-Rainy River...O	529·132
Piney	Provencher.....M	529·224
†Pinguet	Kamouraska....Q	St. Louise 529
Pinhorn	Medicine Hat....A	Coutts 535
Pinkerton	Bruce.....O	529·188
Pinkham	Kindersley...Sask	529·252
Pinkney's Point	Shelburne-Yarmouth-Clare.NS	*via* Yarmouth, N S
Pintendre	Lévis.....Q	Carrier 675
Pinto	Assiniboia....Sask	535·151
Pioneer	Jasper-Edson ..A	Rosevear 529
Pioneer Mine	Cariboo .....BC	Shalalth 650
Piopolis	Compton .....Q	Mégantic 535, 675
Piper Glen	Inverness-Richmond..N S	Strathlorne 529
Piper's Cove	Cape Breton N.-Victoria.. ..NS	Grand Narrows 529
†Piperville	Russell.....O	633·2
Pipestone	Brandon.....M	535·150
Pipestone Creek	Peace River.... A	Wembley 645
Pirmez Creek	Calgary W. ..Alta	Cochrane 535
†Pisquid	Queen's .....P E I	529·3
Pitman	Moose Jaw...Sask	535·151
Pitt Meadows	Fraser Valley..B C	535·70
Pixville	Prince .....P E I	529·1
†Pivot	Medicine Hat.Alta	535·161-148
Plage Laval	Laval-Two Mountains Q	Lavalsur le Lac 529
Plainfield	Hastings S.....O	Belleville 529, 535
Plain Lake	Vegreville..... A	Two Hills 535
Plain View	Melville.....S	Fenwood 529 or Willowbrook 529
Plainville	Northumberland O	Cobourg 529, 535
Plaisance	Labelle .....Q	535·18
Plaister Mines	Cape Breton N.-Victoria.....N S	*via* Baddeck, N S
Plamondon	Athabaska. ....A	Lac La Biche 645
**Plantagenet*	Prescott .....O	535·31
Plantagenet Sp'gs	Prescott ....O	Plantagenet 535
Plante	Montmagny-L'Islet.....Q	Lafontaine 529
†Plassey	Rosthern.....S	535·159
**Plaster Rock*	Victoria-Carleton....NB	535·310, 529·51
Plateau	Inverness-Richmond..N S	*via* Cheticamp or Inverness 529
**Plato*.....115	Kindersley...Sask	529·267
**Plattsville*	Oxford.....O	Bright 529
Playmore	Yorkton .....S	Stornoway 529
Pleasant Bay.351	Inverness-Richmond...NS	358, 360 or Inverness 529
**Pleasantdale*	Humboldt....Sask	535·157
Pleasantfield	Queens-Lunenburg..NS	Liverpool 529
Pleasant Harbo'r	Halifax .....N S	Musquodoboit Harbour 529
Pleasant Hills	Colchester-Hants.....N S	Londonderry 529
Pleasant Home	Selkirk.....M	Teulon 535
Pleasant Lake	Shelburne-Yarmouth-Clare N S	529·27
Pleasant Point	Halifax.....N S	Musquodoboit Harbour 529
Pleasant Point	St. John-Albert N B	*via* St. John, N B
Pleasant Point	Victoria ..... O	535·45
†Pleasant Point	Neepawa .....M	529·258 (Castle Pt.
Pleasant River	Queens-Lunenburg..NS	529·30 [P O)
Pleasant Valley	Antigonish-Guysborough NS	Antigonish 529
Pleasant Valley	Melfort..... S	Lipsett 529
†Pleasant Villa	Royal. .....N B	Queenstown 529
Pleasantville..764	Queens-Lunenburg..N S	Bridgewater 529
Plenty 176	Kindersley...Sask	535·153
Plessisville. 3,515	Mégantic-Frontenac....Q	529·84
Plessisville Sta	Mégantic-Frontenac....Q	529·84
**Plevna*	Frontenac-Addington....O	Lavant 535
†Plouffe Landing	Hull.....Q	Buckingham 535
Plourd	Restigouche-Madawaska..N B	St. Jacques Church 700
†Plourde	Matapedia-Matane. .....Q	528 (Les Boules P O)
**Plumas*	Neepawa.....M	529·226
Plum Coulee.440	Lisgar.....M	535·113-117
Plum Hollow	Leeds..... O	Athens 529
Plummer	Algoma W R....O	Bruce 535
Plunkett 87	Humboldt....Sask	535·156
Plymouth 509	Shelburne-Yarmouth-Clare N S	*via* Yarmouth, N S
Plympton.....741	Digby-Annapolis-Kings .....NS	562·1
Plympton Station	Digby-Annapolis-Kings.....NS	562·1
Pocologan	Charlotte.....N B	535 312
Poe	Camrose.....A	529·245
†Pogamasing	Algoma ER.....O	535·66
Pohenagamooke	Kamouraska.....Q	St. Eleuthere 529
Point Aconi	Cape Breton N.-Victoria.....NS	Little Bras d'Or 529
†Point Alexander	Renfrew N R....O	Chalk River 535
Point Anne	Hastings S.....O	Belleville 529, 535
Point au Car	Northumberl'd NB	Loggieville 529
†Point Carré	Labelle .....Q	Lac Remi 529
Point Comfort	Hull.....Q	Gracefield 535
Point Cross	Inverness-Richmond..N S	*via* Grand Etang NS
Pointe à la Frégate	Gaspé.....Q	*via* Gaspé
Pointe à la Garde	Bonaventure ... Q	529·116
Pointe au Baril	Parry Sound....O	535·49, 317,
P'te au Baril Stn	Parry Sound....O	535·49, 317,
Pointe au Boisvert	Charlevoix-Saguenay .....Q	*via* Les Escoumains
Pointe au Bouleau	Charlevoix-Saguenay.....Q	*via* Tadoussac
Pointe au Chene	Argenteuil.....Q	535·18
Pointe au Goemon	Gaspé.....Q	Cap Chat 348·1 or Matane 528
Pointe au Loup	Gaspé.... .....Q	Grand Entry 347
Pointe au Pic 1106	Charlevoix-Saguenay.....Q	529·122, 329·8, 348·
Pointe aux Anglais	Charlevoix-Saguenay.... .Q	*via* Pentecost River
†Pointe aux Originaux	Kamouraska ...Q	Riviere Ouelle 529
Pointe aux Outardes	Charlevoix-Saguenay.....Q	349·1, 123
Pointe aux Roches	Essex ER.....O	Stoney Pt. 529, 712
Pointe aux Trembles 4,339	Mercier.....Q	529·85 or *via* Montreal
Pointe Basse	Gaspé.. .....Q	Grindstone Is. 347, 348·1
Pointe Bleue	Lake St. John-Roberval.....Q	529·106
Pointe Bourg	Bonaventure....Q	Carleton 529
Pointe Calumet	Laval-Two Mountains Q	Fresniere 529
Pointe Cañot	Gloucester....N B	Shippigan 529
†Pointe Cavagnal	Vaudreuil-Soulanges.....Q	Como 535
**Pointe Claire* 4967	Jacques Cartier..Q	529·83, 535·33
†Pointe de Bute	Westmorland. N B	Aulac 529
Pointe des Monts	Charlevoix-Saguenay .....Q	*via* Trinity Bay
Pointe du Bois	Springfield.....M	Lac du Bonnet 535
Point du Chêne	Westmorland..N B	529·41
Pointe du Lac	Three Rivers....Q	535·21
Pt. Edward 1356	Lambton W R...O	529·203 or *via* Sarnia
Point Edward	Cape Breton N-Victoria.. .N S	Leitches Creek 529
Point Escuminac	Northumberl'd NB	Loggieville 529
Pointe Gatineau. 2,242	Hull.....Q	Gatineau 535
Pointe Jaune	Gaspe .....Q	*via* Gaspé
Pointe Lebel	Charlevoix-Saguenay .....Q	123
Pointe Martel	Pontiac.....Q	Fabre 535
Pointe Navarre	Gaspé.....Q	*via* Gaspé, Que.
Pointe Riviere du Loup	Témiscouata....Q	Riviere du Loup 529, 700

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP. 107-113
Pointe Rocheuse.	Gloucester ....N B	Caraquet 529
Pointe St. Anne des Monts.	Gaspé.....Q	St. Anne des Monts 348·1 or Matane 528
**Pointe Verte* ...	Gloucester ..N B	529·50 (R R name Green Point)
**Point Fortune* . 324	Vaudreuil-Soulanges....Q	Rigaud 535
Point Gardiner ..	Northumberl'd N B	Loggieville 529
†Point Grey	Vancouver S .BC	*via* Vancouver B C
†Point Kaye	Muskoka-Ontario O	420
Point La Nim....	Restigouche-Madawaska..NB	Dalhousie 529
Point Michaud.	Inverness-Richmond...NS	St. Peters 529
Point Pelee.....	Essex S R.....O	*via* Leamington, O
Point Platon.....	Lotbinière .....Q	Laurier 529
Point St. Charles	St. Ann .....Q	Part of Montreal
Point St. Peter...	Gaspé.....Q	Barachois 529
Point Sapin.....	Kent .....N B	Richibucto 529
Point Sapin Centre	Kent.....N B	Richibucto 529
Point Tupper. 591	Inverness-Richmond...NS	529·14-24-33, 360
Point Wolfe.....	St John-Albert N B	Albert 529
Poirier	Kent.....N B	Notre Dame 529
Poirierville.....	Inverness-Richmond...NS	*via* Arichat or Louisdale 529
Poissant.....	Joliette-l'Assomption-Montcalm.....Q	Mont Laurier 535
Poitou	Lotbiniere .... Q	Laurier 529
Pokemouche.....	Gloucester... N B	Inkerman 529
†Pokemouche Jct.	Gloucester....N B	529·60
†Pokeshaw	Gloucester....N B	529·60
Pokesudi.....	Gloucester....N B	Caraquet 529
†Pokiok.....	York-Sunbury. N B	529·58
Poland.....	Lanark.....O	Lavant 535
Poliquin	Dorchester.....Q	Ste. Rose 675
Pollett River....	Westmorland..N B	529·67
Pollockville.....	Acadia.....A	529·314
Polonia.....	Neepawa.....M	Eden 529
**Poltimore*	Hull.....Q	Buckingham 535
Polwarth.....	Prince Albert....S	529·265
Pomquet.....666	Antigonish-GuysboroughNS	529·17
Pomquet Station.	Antigonish-GuysboroughNS	529·17
†Ponass Lake....	Mackenzie.....S	Fosston 535
Poncet	Algoma ER.....O	Birch Island 535
Poncheville.....	Matapedia-Matane .....Q	Matane 528
Pond Inlet.....	Franklin Dis. NWT	*via* Churchill 529
Pondville.....	Inverness-Richmond...NS	*via* Arichat, or Louisdale 529
Ponemah Beach .	Selkirk.....M	535·123
**Ponoka*....1,306	Wetaskiwin.....A	535·227
Pontbriand.....	Mégantic-Frontenac.....Q	Robertson 675
†Pont de la Noreau	Portneuf..... Q	Portneuf 529, 535
Pont de L'Ile....	Quebec-Montmorency .Q	Village Montmorency 676
Pont du Milieu ..	Kent..... ...N B	Richibucto 529
**Ponteix* 540	Maple Creek.....S	535·170
Pont Etchemin..	Lévis .....Q	529·84-86 (R R n. St. Romuald)
Pontgrave.....	Northumberl'd N B	Tracadie 529
†Pontiac.....	Pontiac.....Q	529·138
Pont Lafrance...	Gloucester.....N B	Tracadie 529
Pont Landry	Gloucester....N B	Tracadie 529
**Pontrilas*.....	Melfort.....S	535·144
Pont Rouge 1,868	Portneuf.....Q	535·21
Pont Viau.....	Mercier.....Q	Laval Rapides 535 (Sub P O of Montreal)
**Pontypool*.....	Durham ....O	535·34
Poole	Perth .....O	Milverton 529, 535
†Poole Creek	Cariboo ..... BC	650
Pope.....	Marquette..... M	529·245
Pope's Harbour .	Halifax .....N S	Musquodoboit Harbour 529
Poplar.....	Algoma E R.....O	*via* Gore Bay, O
Poplar Bluff.....	Mackenzie....Sask	Arran 529
Poplar Creek....	Kootenay W. ,BC	Lardeau 445·3

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Poplar Dale.....	Algoma W R....O	529·242
Poplarfield.....	Selkirk .....M	Bruce 535
Poplar Forest....	Melfort.....S	Garrick 535
Poplar Grove	Qu'Appelle...Sask	Langbank 529
Poplar Hill.....	Peace River.....A	Hythe 645
Poplar Park	Springfield .....M	Libau 529
Poplar Point....	Portage la Prairie M	535·112
Porcupine.....	Cochrane.....O	699·3
**Porcupine Pl'in*	Melfort.....S	529·288
Porquis Junc....	Cochrane.....O	699, 699·3-5 (Ry. name Porquis)
Portage	Muskoka-Ontario O	315 or Huntsville 529
Portage.....	Prince .....P E I	529·1
†Portage de la Nation.	Labelle.....Q	Papineauville 535
Portage du Cap..	Gaspé.....Q	*via* Amherst
**Portage du Fort* 361	Pontiac .....Q	529·138
Portage du Lac ..	Restigouche-Madawaska..N B	Caron Brook 700, 529
Portage East Bay.	S. Cape Breton. N S	Sydney 529
Portage Griffon..	Gaspé..... Q	*via* Griffin Cove
**Portage la Prairie* .7,187	Portage la Prairie M	529·226-228-245-258 535·100-112
Portage River ...	Northumberl'd NB	Tracadie 529
**Port Alberni* 4,547	Comox-Alberni BC	535·88, 450·2, 456, 227
Port Albert.....	Huron North....O	Goderich 529, 535
Port Alfred 3,254	Chicoutimi.....Q	685·5
**Port Alice*.....	Comox-Alberni BC	450·2, 229
Port Anson.....	Parry Sound....O	Burk's Falls 529
†Portapique	Colchester-Hants..... N S	Londonderry 529
**Port Arthur* 24,217	Port Arthur.....O	535·66, 529·131-132, 428, 430·4, 329·14
Port au Persil....	Charlevoix-Saguenay .....Q	*via* St. Simeon or La Malbaie 529
Port au Saumon .	Charlevoix-Saguenay.....Q	La Malbaie 529
Port aux Quilles..	Charlevoix-Saguenay.....Q	*via* St. Simeon or La Malbaie 529
Port Bevis	Cape Breton N.-Victoria.....N S	*via* Baddeck, N S
Port Bickerton ..	Antigonish-Guysborough N S	368 or Antigonish 529
Port Bolster.....	Muskoka-Ont... O	529·130
Port Borden.....	Prince.....P E I	529·2, 356 (R R n. Borden)
Port Bowmanville	Durham .....O	Bowmanville 529,
**Port Burwell*...	Elgin.. .. ..O	535·46 [535
†Port Burwell....	N. W. T.....	Reached occasionally by boat from Montreal
Port Caledonia ..	S. Cape Breton. N S	Glace Bay 698
**Port Carling* 533	Muskoka-Ontario O	420
Port Carmen	Parry Sound... O	Burk's Falls 529
Port Clements...	Skeena.....B C	455
Port Clyde.....	Shelburne-Yarmouth-Clare. NS	529·26
†Port Cockburn..	Parry Sound....O	Swords 529
**Port Colborne* 6,928	Welland .....O	529·199-208, 641·1 703·2, 329·3
Port Colborne Marine	Welland .....O	*via* Port Colborne
Port Coldwell....	Port Arthur ....O	535·66 (R R name Coldwell)
**Port Coquitlam*. 1,524	Vancouver NR. BC	Coquitlam 535
Port Cranford..	Kootenay W...BC	Kootenay Bay 445·3
**Port Credit*.2,167	Peel ....O	529·207, 535·44
Port Cunnington.	Muskoka-Ontario O	315
**Port Dalhousie*. 1,716	Lincoln.....O	529·208, 641, 304
†Port Daniel....	Bonaventure....Q	529·116
Port Daniel Cent'r	Bonaventure... Q	Port Daniel 529
**Port Daniel Est*.	Bonaventure....Q	Port Daniel 529
Port Daniel Sta'n	Bonaventure....Q	529·116
Port Daniel West	Bonaventure ....Q	Marcil 529
†Port Davidson	Lincoln.....O	703·1 (freight)
**Port Dover* 1,957	Norfolk.....O	529·196, 615

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Port Dufferin 656	Halifax.....N S	Musquodoboit Harbour 529
Port Dufferin West	Halifax.....N S	Musquodoboit Harbour 529
†Porteau..... ..	Vancouver N ..BC	455 or *via* Vanc'r
†Port Edward....	Skeena.....B C	529·350
** Port Elgin* 1,388	Bruce.....O	529·188
Port Elgin...681	Westmorland. N B	529·54
†Porter	Halifax.....N S	529·16
Porter's Lake. 220	Halifax.....N S	Porter 529
†Porter's River..	Antigonish-Guysboro'..N S	South River 529
** Port Essington.*	Skeena.....B C	455 or Haysport 529
Port Felix.....	Antigonish-GuysboroughN S	*via* Whitehead
Port Felix East..	Antigonish-Guysborough NS	*via* Whitehead
Port Franks...	Lambton W R ..O	Thedford 529
Port George. 412	Digby-Annapolis-Kings.....NS	Middleton 529, 562
Port Granby....	Durham .....O	Newtonville 535
Port Greville. 799	Cumberland ..N S [B C	389 or Parrsboro' 549
†Port Guichon...	New Westminster	*via* Vancouver, BC
** Port Hammond*	Fraser Valley..B C	535·70, (R R name Hammond)
Port Hardy.....	Comox-AlberniBC	455, 450·3, 229
Port Harrison ...	Charlevoix-Saguenay... PQ	Reached occasionally by boat from Montreal
†Port Harvey....	Comox-AlberniBC	455 (Cracroft PO)
Port Hastings... 447	Inverness-Richmond ..NS	529·33, 358, 360, (Ferry to Mulgrave)
** Port Hawkesb'ry* 1,031	Inverness-Richmond...NS	529.33, 358, 360, (Ferry to Mulgrave)
Port Hebert... ..	Shelburne-Yarmouth-Clare. NS	Sable River 529
Port Hill.... ...	Prince .....P E I	529·1
Port Hillford.. 193	Antigonish-Guysborough NS	368 or Antigonish 529
** Port Hood* ..647	Inverness-Richmond...N S	529·33, 358, 360
Port Hood Island	Inverness-Richmond..N S	358 360
** Port Hope*..5,006	Durham ..... O	529·83·176
Port Howe.....	Cumberland ..N S	Pugwash 529
Port Joli	Queens-Lunenburg..NS	Port Mouton 529
Port Keewaydin .	Muskoka-OntarioO	420
Port Kells.....	N. Westminster. BC	Westlang 529
** Port Lambton*..	Lambton-Kent..O	656·3
Portland	Leeds .....O	529·140
Port la Tour .623	Shelburne-Yarmouth-ClareN.S	Barrington 529
Port Lewis	Chateauguay-Huntingdon ..Q	Huntingdon 529, 633
Port Lock........	Algoma W R....O	535·67
Port Lo... ...	Parry Sound....O	Trout Creek 529
Port Lo... .. 423	Digby-Annapolis-Kings.... ..N S	Bridgetown 562, 529
Port Maitland .. 790	Shelburne-Yarmouth-Clare. NS	Hebron 562
Port Maitland...	Haldimand .....O	703·1 (carloads only)
Port Malcolm....	Inverness-Richmond...NS	Point Tupper 529
Port Mann.....	New Westminster BC	529·347, 464
†Port McNeill....	Comox-AlberniBC	450·3, 455, 229
Port McNicoll 961	Simcoe E R.....O	535·55, 427, 428
Port Medway. 468	Queens-Lunenburg..NS	Medway 529
Port Mellon.....	VancouverNR. BC	455
Port Menier.....	Charlevoix-Saguenay... Q	123
Port Moody. 1,508	Vancouver NR BC	535·70
** Port Morien* 2196	S.Cape Breton N S	698, 378 (R R n.
Port Mouton .831	Queens-Lunenburg..NS	529·26 [Morien)
†Port Mulgrave..	Antigonish-Guysboro'..N S	(see Mulgrave)
Port Nelson.....	Halton .....O	Burlington 529, 535
†Port Nelson....	Churchill..... M	(see York Factory)
Portneuf ..1,003	Portneuf.....Q	535·21, 529·120
Portneuf Station	Portneuf.....Q	535·21, 529·120
Port Neville	Comox-AlberniBC	455
†Porto Rico.....	Kootenay W. ..BC	585·15
** Port Perry* 1,230	Ontario.....O	529·179 or Myrtle
Port Radium....	Mackenzie.. NWT	444, 175 [535
Portree.....	Inverness-Richmond ..N S	Inverness 529
Portreeve 96	Swift Current. ..S	535·162
Port Renfrew....	Nanaimo.....B C	450·2
Port Richmond..	Inverness-Richmond ...NS	Point Tupper 529
Port Robinson...	Welland .....O	529·197-208, 712
** Port Rowan* 655	Norfolk.....O	529·206
Port Royal	Inverness-Richmond ...NS	*via* Arichat or Louisdale 529
Port Ryerse.....	Norfolk.....O	Vittoria 529
Port Sandfield....	Muskoka-OntarioO	420
Port Saxon	Shelburne-Yarmouth-Clare. NS	529·26
Port Severn.....	Muskoka-OntarioO	Waubaushene 529
Port Shoreham ..	Antigonish-GuysboroughN S	Monastery 519 or *via* Guysboro
Port Simpson....	Skeena.....BC	455
** Portsmouth* 3128	Kingston City...O	Kingston 529, 535
** Port Stanley* 1255	Elgin .....O	617, 329·14
Port Stanton...	Simcoe E R.....O	Sparrow Lake 529
** Port Sydney* 141	Muskoka-OntarioO	Utterson 529
Portuguese Cove. 341	Halifax.....N S	*via* Halifax, N S
†Port Union	Ontario .....O	529·83
†Port Wade.....	Digby-Annapolis-Kings..... NS	(Ferry to Digby)
Port Wallis...495	Halifax..... NS	Dartmouth 529
Port Washington	Nanaimo.....B C	450·6
†Port Weller	Lincoln ..... .O	641·2
Port Whitby.....	Ontario.....O	Whitby 529, 535
Port Williams 1039	Digby-Annapolis-Kings .....NS	562·1
Potter.....	Cochrane.....O	Holland 699
†Pottersburg	Middlesex ER... O	529·183
†Potvin	Lotbinière ..... Q	Laurier 529
** Pouce Coupe* 244	Cariboo.....B C	645·1
Poulamon....383	Inverness-Richmond....NS	Louisdale 529
Poularies.....	Chapleau .....Q	Makamik 529
Poulin.....	Dorchester.....Q	St. Henedine 675 or St. Malachie 529
Pouliot.....	Témiscouata ....Q	St. Eloi 529
Poupore.....	Hull.....Q	Buckingham 535
** Powassan* ..769	Parry Sound... O	529·193
** Powell River* ...	Vancouver N... BC	450·7, 455, 229
†Power's Creek..	Restigouche-Madawaska. N B	Grand Falls 535, 529
Pownal.....	Queen's.....P E I	Mount Albion 529
Pow Wow Point..	Muskoka-Ont. ..O	315
Prairie Echo....	Peace River.....A	High Prairie 645
Prairie Grove....	St. Boniface.....M	*via* Winnipeg, M
Prairie River...	Melfort..... ...S	529·232
Prairie Siding....	Kent.....O	529·209, 712
Pratt.....	Neepawa.....M	529·258
Prawda	Springfield.....M	McKinley 584
Precieux Sang...	Nicolet-YamaskaQ	529·88
Pré d'en haut....	Westmorland. .N B	College Bridge 529
** Preeceville*...430	Mackenzie ...Sask	529·239
Prefontaine.....	Terrebonne .....Q	535·23
Preissac.....	Pontiac.....Q	Amos 529
** Prelate*.....550	Swift Current....S	535·162
Premier.....	Skeena..... BC	*via* Stewart B C
Premont.....	Berthier-Maskinonge.. Q	529·85
Prendergast.....	N. Battleford.. S	535·179
†Prentiss.....	Red Deer.... Alta	529·319
** Prescott*....3,191	Grenville-Dundas .....O	529·83, 535·59, 329·2-3,334 (Ferry to Ogdensburg NY
†Presqu' Ile.....	Grey N R..... O	Owen Sound, 529, 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Presqu'ile Point..	Northumberland O	Brighton 529,535
Pré Ste. Marie...	Melfort.....S	McKague 535
**Preston*....6,655	Waterloo S R... O	529·188, 578
Preston. ... 909	Halifax .....N S	Dartmouth 529
Prestville	Peace River.....A	645·1
Prével	Gaspé.. .....Q	Douglastown 529
Prevost 313	Terrebonne ....Q	Shawbridge528,535
**Price*	Matapedia-Matane.....Q	528 (R R name Priceville)
Price Settlement.	Northumberl'd N B	Tracadie 529
**Priceville*	Grey-Bruce.....O	535·47
†Priceville ..2,520	Matapedia-Matane.....Q	528 (Price P O)
Priddis	Calgary E R....A	*via* Calgary, Alta
Primate.....122	Kindersley.....S	535·153
Prime	Restigouche-Madawaska .N B	Theriault 529, 535
Primeauville....	Châteauguay-Huntingdon...Q	St. Martine 529
Primrose	Athabaska.....A	Lindbergh 529
†Primula.....	Battle River.....A	Clandonald 535
Prince.....	The Battlefords..S	529·262
**Prince Albert* 12,299	Prince Albert Sask	529·232-249-255-256-280, 535·176-178-179, 173, 193
Prince Albert....	Ontario ..... O	Port Perry 529
†Prince Albert...	Digby Annapolis-Kings.....N S	Middleton 529, 562
Prince Albert Sanatorium...	Prince Albert.....S	Prince Albert 529, 535
†Prince Dale.....	Digby-Annapolis-Kings.....N S	Clementsport 562
**Prince George* 1989	Cariboo .....B C	529·350, 222, 226, 228
Prince of Wales..	St. John-Albert N B	535·312
†Princeport	Colchester-Hants .....N S	562·4
**Prince Rupert* 6,656	Skeena.....B C	529·350,450·3-8,455
Princes Lake.....	Renfrew N R....O	Wallace 529 or Maynooth 529
Princes' Lodge ..	Halifax .....N S	Bedford 562, 529
†Princess.....	Medicine Hat ...A	535·246
**Princeton*	Oxford ..... O	529·203
**Princeton*.....	Yale..... .BC	535.91
Princetown.....	Prince.....P E I	Kensington 529
**Princeville* 1140	Drummond-Arthabaska ...Q	529·84
Princeville	Inverness-Richmond..N S	West Bay Road 529
Prince William.	York-Sunbury. N B	529·58 (R R name Rosborough)
Pr'ce Will'm Sta	York-Sunbury.N B	535·307
Pritchard.....	Kamloops.....BC	535·70
†Privett.....	Queens-Lunenburg..N S	New Germany 529
**Procter*.....	Kootenay W.... BC	535·69, 445·3
Product.....	Yorkton ..... S	Kandahar 535
Progress	Cariboo ..... BC	Dawson Creek 645
Prongua	The Battlefords. S	529·279
†Prospect	Lanark.....O	Ashton 535
**Prospect* ...693	Halifax ..... N S	*via* Halifax, N S
Prospect Lake...	Nanaimo.....B C	*via* Victoria B C
Prosperity	Athabaska.....A	Boyle 645
Prosser Brook ...	St. John-Albert N B	Elgin 529
Proton Station ..	Grey-Bruce.....O	535·40
Proulxville.....	Champlain .....Q	529·85
Provancher.....	Bonaventure....Q	Nouvelle 529
Providence Bay.	Algoma E R.... O	438, or Little
Provinc'lCann'ry	Skeena .....B C	455 [Current 535
Provost..... 518	Battle River..Alta	535·158
Prud'homme .234	Rosthern.....S	529·260
†Public Landing.	Royal .....N B	529·58, 390
Pubnico.....	Shelburne-Yar. mouth-Clare NS	529·27
†Pubnico Beach..	Shelburne Yar-mouth-Clare. NS	Upper Wood Harbour 529
Puellering.....	Kent ..... N B	St. Anthony 529
Puffer.....	Battle River ..Alta	Hardisty 535
**Pugwash* ...962	Cumberland...N S	529·15
Pugwash Junct	Cumberland ..N S	529·15
†Pugwash Riv.553	Cumberland ..N S	Pugwash 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Pulp River.....	Churchill.....M	Pine River 529
Pulp Siding....	Nipissing.....O	535·66(RR nBenny)
†Pullen.....	Cochrane.....O	529·154
Punchaw	Cariboo.....B.C.	Prince George 529
Punnichy ...243	Yorkton.....S	529·245
Purbrook.....	Muskoka-Ontario O	Bracebridge 529
Purdy	Hastings-Peterborough .O	Barry's Bay 529 or Maynooth 529
Purlbrook	Antigonish-GuysboroughNS	Antigonish 529
Purple Springs	Medicine Hat...A	535·230
†Purpleville	York NR ..... O	Maple 529
Purves.....	Lisgar..... ...M	535·125
**Puslinch*.....	Wellington S R..O	535·35
Putnam	Middlesex E R...O	535·38
Quadeville.....	Renfrew S R.....O	Wilno 529
†Quadra.....	Marquette .....M	529·245
Quai de St. Juste	Temiscouata....Q	Notre Dame du Lac 700
Qualicum Beach.	Comox-Alberni BC	535·90
**Qu'Appelle*..571	Qu'Appelle...Sask	535·149
†Quarries.....	Essex S R ..... O	623·30, 575
Quarries	Russell ..... O	*via* Ottawa, O
Quarry St. Anns..	Cape Breton N.-Victoria.....N S	North River 365 or *via* North Sydney
Quarryville.....	Northumberl'd N B	529·79
Quartz	Nipissing..... O	St. Cloud 529
Quathiaski Cove.	Comox-Alberni BC	455
Quatre Chemins.	Dorchester.... Q	Morisset 675
Quatsino.....	Comox-Alberni BC	450·2, 229
†Quays.....	Durham .....O	529·176
**Quebec* ..147,908	Quebec East... Quebec South.. Quebec West } Q	535·21, 676, 529·84-105-122-123 675 348·1-2, 350 329·6-8, 122 Ferry to Lévis
**Limoilou*	40 La Canardière..	Limoilou
QuebecOuest.3810	Quebec W..... .Q	Quebec City
Rue St. Joseph	68 St. Joseph St...	Quebec City
Stadacona....	73 Francois 1st ...	Quebec City
**Station B*.....	105 St. Peter St...	Quebec City
Queen Charlotte .	Skeena.....B C	455
Queen's Bay. ...	Kootenay W.... BC	445·3 or Nelson
Queensborough...	Hastings-Peterborough..O	Madoc 529
Queensborough..	N Westminster. BC	514 or *via* New Westminster
Queensland	Halifax. ..N S	529·25
†Queen's Line ...	Renfrew N R.....O	Haleys 535
Queensport.....	Antigonish-Guysborough NS	374, 366 or Monastery 529
Queenston	Lincoln..... O	329·10
Queenstown.....	Royal..... .N B	529·58, 390
Queenstown.....	Macleod..... A	535·242
†Queen's Valley..	St. Boniface ....M	Anola 529
Queensville.....	York NR..... O	Newmarket 529
Queensville.....	Inverness-Richmond..N S	Port Hastings 529
Querry	Bonaventure....Q	New Richmond 650
**Quesnel* ... .647	Cariboo..... B C	650 & 529
†Quesnel Forks..	Cariboo.....BC	Soda Creek 650
Quetico (Summer P O)	Fort William....O	529·1[illegible]
Quibell.....	Kenora-Rainy R. O	529·160
Quick Station....	Skeena.....BC	529·350
Quilchena.....	Kamloops.... B C	Merritt 535
Quill Lake ...312	Humboldt ..... S	529·259
Quimper	Maple Creek..Sask	Ponteix 535
Quinan....	Shelburne Yar-mouth-Clare NS	Belleville 529
Quinsam	Comox-Alberni BC	*via* Campbell Riv'r
**Quinton* ...159	Yorkton..... S	529·245
†Quisibis	Restigouche-Madawaska .N B	535·302, 529·51
†Quispamsis	Royal .....N B	529·42
Quorn	Port Arthur ....O	529·162
**Quyon* 630	Pontiac .... Q	535·28
Raaflan.....	Parry Sound .. O	Burks Falls 529
Rabbit Lake..168	N. Battleford. Sask	529·283
Racine.....	Shefford..... Q	535·8
†Racine.....173	Chicoutimi ... .Q	685·4

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Rackham	Marquette	529·230
Radisson 346	N. Battleford, Sask	529·260
Radium Hot Springs	Kootenay E. BC	535·84 (Ry. n. Radium)
†Radnor Forges	Champlain Q	St. Maurice 535
**Radville* 807	Weyburn Sask	529·263-268-284
Radway	Vegreville A	529·318
Rae	Mackenzie NWT	444, 175
†Ragged Rapids	Victoria O	Washago, 529
Raglan	Ontario O	Myrtle 535
Ragueneau	Charlevoix-Saguenay Q	123, 349·1
Rail	Gaspé Q	Cape Cove 529
Raimbault	Nicolet-Yamaska Q	St. Celestin 529
Rainbow	Bow River A	Delia 529
Rainier	Medicine Hat A	535·241
Rainville	Dorchester Q	Ste. Germaine 675
Rainy Lake	Kenora-Rainy River O	529·132
**Rainy River* 1198	Kenora-Rainy R O	529·132-238
Raith	Port Arthur O	535·51, 529·162
Rak	Rosthern S	529·290
Raley	Lethbridge Alta	535·239
Ralph Station	Weyburn Sask	535·151
Rama 199	Mackenzie Sask	529·259
Rama Road	Muskoka-Ontario O	Longford 529
Rameau	Gaspé Q	Perce 529
**Ramore*	Cochrane O	699
Ramsayville	Russell O	633·2
†Ramsey	Algoma E R O	535·66
Ranch	Athabaska A	Smith 645
Ranchville	Medicine Hat Alta	Manyberries 535
†Rancourt	Beauce Q	St. Ephrem 675
†Rand	N. Westminster BC	514
†Randall	Dufferin-Simcoe O	529·192
Randolph	St. John-Albert NB	Fairville 535
Rankfurly 129	Vegreville A	529·260
**Ranger*	Nth. Battleford S	535·183
Rangeton	Jasper-Edson A	Rochfort Bridge
Rangeview	Maple Creek Sask	Vidora 535 [529
Rang Ste Anne	Portneuf Q	St. Casimir 529
Rang St. Armand	Bellechasse Q	St. Camille 675
†Rang Ste. Catherine	Charlevoix-Saguenay Q	Les Eboulements 529
Rang St. Gabriel	Charlevoix-Saguenay Q	Baie St. Paul 529
Rang St. George	Gloucester N B	Burnsville 529
Rang St. Gregoire	Temiscouata Q	Notre Dame du Lac 700
Rang St. Nicolas	Charlevoix-Saguenay Q	Beaupre 676
†Rang St. Paul	Gaspé Q	Corner of the Beach 529
Rang Six Milles	Restigouche-Madawaska NB	Kedgwick 529
Rankin	Renfrew N R O	Pembroke 529, 535
†Rankinville	Inverness-Richmond N S	Mabou 529
Rapid City 452	Marquette M	535·103, 529·244
Rapide Blanc	St. Maurice-Lafleche Q	529·120
Rapidedel'Orign'l	Labelle Q	Mont Laurier 535
†Rapide des Pins	Labelle Q	Mont Laurier 535
Rapides des Joachims	Pontiac Q	Moor Lake, Ont. 535
Rapid View	Nth. Battleford S	Meadow Lake 535
Ratcliffe	Weyburn Sask	535·142
Rathburn	Muskoka-Ontario O	529·130
**Rathwell*	Macdonald M	535·119
Rat Lake	Athabaska A	Bonnyville 529
Ratner	Melfort S	Gronlid 535
Raudot	Témiscouata Q	Trois Pistoles 529
†Raush Valley	Cariboo BC	529·350
Raven	Red Deer Alta	Innisfail 535
Ravendale	Mackenzie S	Carrot River 529
†Ravenhead	Nth. Battleford S	535·184
Raven Lake	Mackenzie S	Nut Mountain 529
**Ravenna*	Grey N R O	Thornbury 529
Ravenscliff	Muskoka-Ontario O	Huntsville 529
Ravenscrag	Maple Creek Sask	535·170
Ravenshoe	York N R O	Brown Hill 529
Ravenswood	Lambton W R O	Forest 529
Ravensworth	Parry Sound O	529·215
Ravignan	Dorchester Q	Ste. Rose 675
Ravignan Nord	Dorchester Q	Ste. Rose 675
Ravine	Jasper-Edson A	Wildwood 529
Rawcliffe	Argenteuil Q	*via* Grenville, Q
**Rawdon* 1,235	Joliette-L'Assomption-Montcalm Q	529·102
**Rawdon*	Colchester-Hants NS	Clarksville 562
Rawdon Gold Mns	Colchester-Hants NS	Clarksville 562
†Raycroft	Lanark O	Almonte 535
Rayleigh Mount	Kamloops BC	529·347 (R R name
Raymond 2,089	Lethbridge Alta	535·239 [Rayleigh)
Raymond	Muskoka-Ontario O	Utterson 529
Raymore 259	Yorkton S	529·245
Reaboro	Victoria O	529·176
Reaburn	Portage la Prairie M	535·112
Read	Hastings S R O	Lonsdale 535
Readford	Yukon	*via* Dawson
Read Island	Comox-Alberni BC	455
Readlyn 147	Wood Mountain S	535·170
Rear Boisdale	Cape Breton N.-Victoria NS	Boisdale 529
Rear Christmas Is.	Cape Breton N.-Victoria NS	Christmas Island 529
Rear Judique Chapel	Inverness-Richmond N S	Judique 529
Rear Judique So	Inverness-Richmond N S	Judique 529
Rearville	Acadia A	Chinook 529
†Reay	Muskoka-Ontario O	Gravenhurst 529
Reco	Jasper-Edson A	Foothills 529
Red Bank	Northumberl'd. NB	Newcastle 529
Red Bay	Bruce O	Wiarton, 529
Redberry	N. Battleford Sask	529·256
Redberry Park	North Battleford S	Borden 529
Redbridge	Nipissing O	Feronia 699
Redcliff 1111	Medicine Hat Alta	535·225
Red Cross	N. Battleford Sask	St. Walburg 529
**Red Deer* 2,924	Red Deer Alta	535·227-245, 529·319
Red Deer Hill	Prince Albert Sask	529·249
**Redditt*	Kenora-Rainy River O	529·160
Redfield	N. Battleford Sask	535·184
Red Gap	Comox-Alberni BC	Nanoose 535
Red Head	St. John-Albert NB	*via* St. John
Red Islands 335	Inverness-Richmond N S	St. Peters 529 or *via* Johnstons Harbour, N S
Red Jacket	Qu'Appelle Sask	535·112
Red Lake	Kamloops BC	Savona 529, 535
Red Lake	Kenora-Rainy River O	156, 157, 184 or Hudson 529
Redland	Bow River Alta	529·315
†Red Lodge	Red Deer Alta	Bowden 535
†Red Mill	Champlain Q	535·21
†Redmond	Quebec-Montmorency Q	Loretteville 529
Redmondville	Northumberl'd NB	Chatham 529
†Rednersville	Prince Edward-Lennox O	Belleville 529, 535
Redonda Bay	Vancouver N. BC	455
Redpass	Cariboo B C	529·320-347-350 (RRn. Redpass Jc.
Red Pheasant	The Battlefords S	529·250
†Red Pine	Gloucester N B	529·50
Red Point	Cape Breton N.-Victoria NS	McKinnon Harbour 529
Red Rapids	Victoria-Carleton NB	535·310
Red River	Inverness-Richmond N S	*via* Pleasant Bay
†Red River	Peace River A	174
Red Rock	Port Arthur O	535.66, 529·131
Red Rock	Cariboo BC	Prince George 529
Red Rose	Selkirk M	Hodgson 529
Redstone	Cariboo B C	Williams Lake 650
Redvers 191	Assiniboia Sask	535·150
Redwater	Vegreville A	529·318

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP. 107-113
Redwater Station	Timiskaming....O	699
Red Willow.....	Camrose.....A	529·315
Red Wing	Grey N R.....O	Thornbury 529
Red Wood.....	Muskoka-Ontario O	Foote's Bay 529
†Reed's Island...	Victoria-Carleton..NB	535·310
Reed's Point	Royal.....N B	Rothesay 529
Reedy Creek....	Dauphin.....M	Alonsa 529
Reesor	Cochrane.....O	529·154
†Reford	Kindersley.....S	529·245, 535·166-167
†Refuge Bay.....	Skeena.....B C	*via* Prince Rupert
Refuge Cove.....	Vancouver N...BC	450·2, 455
Regent.....	Souris.....M	535·107
**Regina*...57,389	Regina.....Sask	535·149-150-159, 529·251-254·255-258-266, 173, 240
Regina Beach ...	Lake Centre.....S	535·159
†Reid.....	Halifax.....N S	529·16 (Elmsvale P O)
Reid Lake.....	Cariboo.....BC	Prince George 529
Reigate	Melfort.....S	McKague 535
Reist.....	Acadia.....A	Youngstown 529
Reliance.....	Maple Creek..Sask	Mankota 535
Rembrandt.....	Selkirk.....M	535·122
Remigny.....	Pontiac.....Q	Angliers 535
Remo	Skeena .....B C	529·350
Renata.....	Kootenay W...BC	445·1
Renaud's Mills...	Kent .....N B	St. Anthony 529
Reneault.....	Pontiac..... Q	Noranda 529, 699
Renforth	Royal .....N B	529 42
**Renfrew*...5,448	Renfrew S R ... O	535·60-61-65, 529·214
†Renfrew	Colchester-Hants.....NS	Enfield 529
Rennie.....	Springfield.....M	535·51
Reno.....	Peace River.....A	645.3
Renous.....	Northumberl'd N B	529·79
Renown.....	Lake Centre.....S	535·159
†Renton.....	Norfolk.....O	529·209, 712
Renversy.....	Berthier-Maskinongé...Q	St. Paulin 529
Renwer.....	Churchill.....M	529·232
†Renwick.....	Kent..... O	Coatsworth 656
Repentigny.....	Joliette-L'Assomption-Montcalm Q	St. Paul L'Ermite 529
Reserve.....	Mackenzie.....S	529·276-288
**Reserve Mines*...	S. Cape Breton. N S	Dominion 698
Resource.	Melfort.. .....S	535·157
Restholme..... (Summer only)	Hastings-Peterborough O	St. Ola 529
Restigouche.....	Bonaventure ...Q	Cross Point 529
Reston.....	Brandon.....M	535·150-154
Restoule..... ...	Parry Sound....O	Powassan 529
Retallack..	Kootenay W...BC	535·82
Retlaw	Macleod .....Alta	535·242
**Revelstoke*..2086	Kamloops .....BC	535·70-75
**Revenue* 170	Kindersley..... S	535·167
Reward.....	Kindersley . S	529·291
Rex.....	The Battlefords .S	535·175
**Rexton*	Kent .....N B	529·40
Reykjavik	Dauphin.. .....M	Steep Rock 529
**Reynaud*.....	Humboldt.....S	529·290, 535·176
Reynolds.....	Northumberl'd. NB	South Nelson 529
†Reynolds.....	Halifax .....N S	Upper Musquodo-
†Reynolds.....	Springfield .....M	584 [boit 529
Reynoldscroft...	Shelburne-Yarmouth-Clare. N S	Port Clyde 529
Rheault.....	Nipissing.....O	Sudbury 529, 535
Rhein 466	Yorkton..... ...S	529·230
Rhineland.....	Swift Current... S	Wymark 535
†Rhodena.....	Inverness-Richmond ..N S	Creignish 529
Rhodes Corner ..	Queens-Lunenburg..N S	Lunenburg 529
**Ribstone*	Battle River..Alta	529·245
Rice Creek.....	Churchill.....M	Baden 529
†Rice Lake.....	Springfield. ....M	(PO Bissett)
**Riceton*.....	Weyburn.....Sask	529·251
Riceville.....	Prescott .....O	Plantagenet 535
Richan	Kenora-Rainy R. O	529·160
Richard 130	N. Battleford. Sask	529·256
**Richards Land'g*	Algoma W R....O	438, or Desbarats 535
Richardson.....	Charlotte.....N B	St. Andrews 535
Richardson Sta'n	Qu'Appelle...Sask	535·150
Richard Village..	Kent.....N B	Rogersville 529
Richdale	Acadia..... ....A	529·252
†Richelieu....773	Chambly-Rouville .....Q	629 (Village Richelieu P O)
Richer	St. Boniface....M	Ste. Anne 529
†Richfield.....	Shelburne-Yarmouth-Clare. N S	Hectanooga 562
**Richibucto*.....	Kent..... N B	529·40
Richibucto Village	Kent..... N B	Rexton 529
Rich Lake.....	Athabaska..... A	Lac la Biche 645
Richlea 135	Kindersley...Sask	529·267
Richmond.....	Prince.....P E I	529·1
**Richmond*..3,062	Richmond-Wolfe Q	529·82-84
**Richmond* ..465	Carleton .....O	529·140
**Richmond Hill*. 1,325	York NR.....O	529·130
Richmond Park.	Athabaska.....A	Athabaska 529
**Richmound*	Swift Current.. S	535·148
Richvale..	York N R.....O	Richmond Hill 529
Richwood	Oxford.....O	529·199
Ricinus.	Red Deer.....Alta	Rocky Mountain House 529, 535
†Rideau.....	Frontenac-Addington....O	529·83
Rideau Ferry	Lanark .....O	Perth 535
**Ridgedale*...218	Melfort.....S	529·272
Ridgley.....	Selkirk .....M	*via* Selkirk M.
†Ridge Road.....	Digby-Annapolis-Kings.....NS	529·29
**Ridgetown*.1,931	Kent..... O	623·34, 656·2
Ridgeville	Welland..... O	Fenwick 703 or Fonthill, 641
Ridgeville.....	Provencher .....M	529·224
**Ridgeway*.....	Welland .....O	529·199
**Riding Mo'ntain*	Neepawa.....M	529·229
Riding Park....	Dauphin..... ..M	Grandview 529
Ridley	Selkirk.....M	Gypsumville 529
†Ridout.....	Algoma E R.....O	535·66
Ridpath.....	Rosetown-Biggar S	529·25
Riel.	Winnipeg South M	*via* Winnipeg
†Riendeau.....	Dorchester.....Q	Morisset 675
Rife.....	Athabaska.....A	Glendon 529
**Rigaud* ...1,220	Vaudreuil-Soulanges.....Q	535·31
†Rignold	Portage la Prairie M	529·226
Riley Brook.....	Victoria-Carleton.... NB	Plaster Rock 535, 529
Rimbey 410	Wetaskiwin.....A	535·244
**Rimouski*...6,916	Rimouski .....Q	529·50, 349·1 2, 123
*Rimouski Est.*690	Rimouski .....Q	Rimouski 529
Rimouski Ouest..	Rimouski.....Q	Rimouski 529
†Ringleton Firs..	N. Battleford. Sask	Mullingar 529
Ringwood	York N R.....O	Stouffville 529
Rio Grande.....	Peace River.....A	Wembley 645
Riondel	Kootenay W...BC	445·3
†Riordon Depot..	Pontiac..... Q	Laverlochere 535
Riou	Rimouski.....Q	Trois Pistoles 529
**Ripley* 384	Bruce .....O	529·182
**Ripon*.....447	Labelle .....Q	Papineauville 535
Ripples.....	York-Sunbury. NB	535·315
Riske Creek.....	Cariboo.....B C	Williams Lake 650
Rita.....	Springfield .... M	Hazel 529
Ritchie	Wood Mountain. S	529·263
†Ritchot	St. Boniface ...M	*via* Winnipeg, M
†Ritherdon Bay..	Comox-Alberni BC	456
Rivard	Bonaventure... Q	Causapscal 529
Rive Boisee.....	Jacques-Cartier..Q	Ste. Genevieve 529
River Bend...267	Lake St. John-Roberval..... Q	St. Joseph d'Alma 505
River Bennet....	Cape Breton N'th-Victoria.....NS	Englishtown 365
River Bourgeois 896	Inverness-Richmond...NS	St. Peters 529
River Canard....	Essex W R.....O	575 or *via* Windsor
River Centre.....	Inverness-Richmond..N S	Glencoe 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
River Charlo	Restigouche-Madawaska..NB	Charlo 529
Rivercourse	Battle River..Alta	535.229
Riverdale	Digby-Annapolis-Kings .....NS	Weymouth 562
River de Chute	Victoria-Carleton... NB	Upper Kent 535
River Denys Rd.	Inverness-Richmond..N S	River Denys 529
River Denys Sta.	Inverness-Richmond..N S	529·14 (R R name River Denys)
Riverfield	Châteauguay-Huntington. .Q	Howick 529
River Glade	Westmorland..N B	529·42
Riverhead	Shelburne-Yarmouth-Clare.NS	Barrington 529
River Hebert	Cumberland...N S	621
River Hebert East	Cumberland...N S	River Hebert 621
Riverhurst ..247	Swift Current..Sask	529·282
**River John*	Pictou.....N S	529·15
River Jordan	Nanaimo. ....B C	*via* Victoria, B C
†River Manie	Kamouraska....Q	529·118 (Riviere Manie P O)
River Philip	Cumberland ..N S	529·12
Riv. Philip Centre	Cumberland...N S	River Philip 529
Riverport.....585	Queens- Lunenburg..N S	Lunenburg 529
River Ryan	CapeBreton S..NS	New Waterford 698
Rivers 802	Brandon.....M	529·245
Riversdale	Colchester-Hants .....N S	529·13
Rivers End	Melfort.....S	White Fox 535
Riverside	St.John-Albert NB	529·66
Riverside.. 4,847	Essex ER.....O	*via* Walkerville, Kennetcook 562
Riverside Corner	Colchester-Hants.....NS	
Rivers Inlet	Skeena.....BC	455
River Tillard	Inverness-Richmond...N S	St. Peters 529
Riverton	Selkirk.....M	535·123
River Valley	Nipissing.....O	529·137
†River View	St.John-Albert NB	Elgin 529
Riverview	Dufferin-Simcoe.O	Corbetton 535
Riverville	Inverness-Richmond...NS	Black River 529
Rivière à Claude	Gaspé .....Q	Matane 528
Rivière à Pierre	Portneuf.....Q	529·92-105
Riviere au Doré	Lake St. John-Roberval.....Q	St. Felicien 529
Riviere au Mulet	Terrebonne.....Q	Mont Rolland 535
Rivière au Rat	St. Maurice-Lafleche.....Q	La Tuque 529
Riviere-au-Renard	Gaspe.....Q	348.1 (Ldg n. Fox Riv) or Gaspe 529
Riviere au Renaud Ouest	Gaspé.....Q	Fox River 348 or Gaspé 529
Rivière au Tonnerre	Charlevoix-Saguenay.....Q	348·2, 123 (L'd'g name Thunder [River)
Riviere aux Chiens	Charlevoix-Saguenay.....Q	676
Riviere aux Ecorces	Berthier-Maskinongé...Q	St. Paulin 529
Riviere aux Graines	Charlevoix-Saguenay.....Q	348·2, 123
†Rivière aux Pins	Quebec-Montmorency..Q	Loretteville 529
†Riviere aux Rosiers	Charlevoix-Saguenay.....Q	*via* Betsiamites
Rivière Beaudette 202	Vaudreuil-Soulanges.....Q	529·83
†Rivière Blanche	Matapedia-Matane.....Q	528 (St. Ulric P O)
Riviere Bleue 1079	Témiscouata ....Q	529·118
Rivière Bois Clr.	Lotbinière.....Q	Laurier 529
Rivière Bonaventure	Bonaventure....Q	Bonaventure 529
Riviere Cabano	Témiscouata....Q	Notre Dame du Lac 700
Riviere Caplan	Bonaventure....Q	Caplan 529
RiviereColombier	Charlevoix-Saguenay.....Q	Ilets Jeremie 349·1
Riviere Creuse	Temiscouata....Q	N. DameduLac 700
Riviere Davy	Chapleau.....Q	Amos 529
RivieredesCaches	Northumberl'd NB	Loggieville 529
Rivière des Prairies	Mercier.....Q	Pointe aux Trembles 529
RivièredesRoches	Charlevoix-Saguenay.....Q	Beaupre 676
**Rivere du Loup* 8,662	Témiscouata ....Q	529·50-115, 700, 337·2
Riviere du Loup Centre	Témiscouata ....Q	Riviere du Loup 529, 700
Riviere du Loup Station	Témiscouata ....Q	529·50-115, 700
Rivière du Milieu	St. Maurice-Lafleche... ...Q	529·120 (R. R. name Milieu)
Riviere du Moulin 1,611	Chicoutimi.....Q	Chicoutimi 529,685
Riviere Eperlan	Charlevoix-Saguenay .....Q	*via* LesEscoumains
Rivière Eternité	Chicoutimi.....Q	Port Alfred 685
Riviere Fourchue	Temiscouata ... Q	Chemin du Lac 529
Riviere Gagnon	Terrebonne.....Q	St. Jerome 529, 535
Riviere Gilbert	Beauce.....Q	Beauceville 675
†Riviere Henri	Lotbiniere.....Q	Joly 529
Riviere Heva	Pontiac.....Q	Malartic 529
Rivière la Fleur	Quebec-Montmorency..Q	Village Montmorency 676
Rivière la Madeleine.	Gaspé .....Q	348·1 (L'd'g name Madeleine) or *via* Gaspé, Q
Rivière Mailloux	Charlevoix-Saguenay.....Q	La Malbaie 529
Rivière Manie	Kamouraska....Q	529·118 (R R name River Manie)
Riviere Matane	Matapedia-Matane.. .....Q	Matane 528
Rivière Mattawin	St. Maurice-Lafleche.....Q	Grand' Mere 529, 535
Rivière Mekinac	St. Maurice-Lafleche.....Q	Grandes Piles 535
†Rivière Metgermette Nord.	Beauce.....Q	Morisset 675
Rivière Mont Louis	Gaspe..... .....Q	*via* Mont Louis, Q
Rivière Noire	Drummond-Arthabaska ...Q	529·88 (R R name Black River)
Rivière Nouvelle	Bonaventure....Q	St. Godfroi, 529
Rivière Ouelle	Kamouraska ....Q	529·115 (PO 5 miles)
Rivière Ouelle Jc.	Kamouraska ....Q	Riviere Ouelle 529
Riviere Paspebiac	Bonaventure....Q	Paspebiac 529
Riviere Pentecote	Charlevoix-Saguenay.....Q	348·2, 349·2, 123 (Landing name Pentecost River)
Riviere Pigou (P O in winter)	Charlevoix-Saguenay.....Q	*via* Riviere aux Graines
Riviere Plate	Temiscouata....Q	St. Honoré 700
Riviere Pt. Daniel	Bonaventure....Q	Port Daniel 529
Riviere Portneuf	Charlevoix-Saguenay.....Q	*via* LesEscoumains
Riviere Qui Barre	Jasper-Edson...A	Morinville 529, 645
Riviere Raquette	Dorchester.....Q	Ste. Rose 675
Rivière St. Jean	Charlevoix-Saguenay.....Q	348·2, 123
Riviere Ste. Marguerite	Charlevoix-Saguenay .....Q	*via* Tadoussac
Riviere Trois Pistoles.	Rimouski.....Q	Tobin 529
Riviere Turgeon	Chapleau.....Q	La Sarre 529
Rivière Verte	Témiscouata....Q	St. Modeste 700
Rivière Verte	Restigouche-Madawaska..N B	Green River 529
Rivière Veuve	Nipissing .....O	Markstay 535
Rivington	Argenteuil .....Q	Calumet 535
Roach Vale	Antigonish-Guysborough NS	*via* Guysboro, N S
Roadene	Swift Current....S	Abbey 535
Roanmine	Weyburn ....Sask	Minton 535
Robb	Jasper-Edson...A	529·312
Robbins Range	Kamloops.....B C	Monte Creek 535
†Roberge	Drummond-Arthabasca....Q	Victoriaville 529
Roberta	Inverness-Richmond...NS	St. Peters 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Robert's Creek	Vancouver N	BC 455
Robert's Island	Shelburne-Yarmouth-Clare.	NS Argyle 529
†Robertson	Megantic-Frontenac	Q 675 (Rbtsonville PO
Robertsonville 575	Mégantic-Frontenac	Q 675 (R R name Robertson)
Robertville	Gloucester	N B Beresford 529
Roberval 3,207	Lake St. John-Roberval	Q 529-106, 124
Robichaud	Westmorland.	N B Shediac 529
**Robinhood*	N. Battleford, Sask	529-283
Robins	Inverness-Richmond	NS *via* Arichat, or Louisdale 529
†Robinson	Yukon	717
Robinson	Medicine Hat	Alta Irvine 535
†Robinson	Jasper-Edson	A 529-322
Robinsons Corners	Queens-Lunenburg	N S Chester 529
Robinsonville	Restigouche-Madawaska.	N B Upsalquitch 529
Robitaille	Bonaventure	Q Nouvelle 529
Roblin	Prince Edward-Lennox	O 535-50 (R R name Roblindale)
**Roblin* 765	Dauphin	M 529-259
†Roblindale	Prince Edward-Lennox	O 535-50 (Roblin PO)
Robsart 75	Maple Creek.	Sask 535-170
Robson	Kootenay W	BC 445-1 or Robson West 535
†Robson West	Kootenay W	BC 535-72, 445-1
**Rocanville* 439	Qu'Appelle	Sask 535-155
Rochebaucourt	Chapleau	Q Barraute 529
Rochefort	Renfrew S R	O Killaloe 529
Roche Percée 90	Assiniboia	Sask 535-151
†Roche Plate	Quebec-Montmorency	Q Charlesbourg 529
†Rocher de la Chapelle	Montmagny-L'Islet	Q Montmagny 529
†Rocher Noir	Montmagny-L'Islet	Q Montmagny 529
Roches Point	York N R	O Newmarket 529
Rochester	Athabaska	A 529-317
†Rochette	Charlevoix-Saguenay	Q St. Irenee 529
Rochfort Bridge	Jasper-Edson	A 529-322
†Rockaway	Labelle	Q Rockway Valley 529
Rock Bay	Comox-Alberni	BC 455, 229
Rockcliffe (R.C.A.F. St'n)	Carleton	O *via* Ottawa
†Rockcliffe Park 1,460	Carleton	O *via* Ottawa
Rock Creek	Yale	BC 535-91
Rockcroft	Peterboro' W R.	O Bobcaygeon 535 or Lakefield 529
Rockdale 968	Inverness-Richmond	NS St. Peters 529
Rock Dell	Melville	S Willowbrook 529
Rockelm	Inverness-Richmond	NS *via* Sydney
Rock Elm West	Inverness-Richmond	NS *via* Sydney
†Rockford	Grey N R	O 535-40
Rockford	Mackenzie	Sask Endeavour 529
Rock Forest	Sherbrooke	Q 535-7
Rockglen 234	Wood Mountain	S 535-143-181
Rock Haven 98	The Battlefords	S 535-164
**Rockingham*	Renfrew S R	O Wilno 529 or Killaloe 529
Rockingham Sta.	Halifax	N S 562-1, 529-12
Rock Island 1,387	Stanstead	Q 675-4
†Rock Lake	Victoria	O 529-214
**Rockland* 2,031	Russell	O *via* Ottawa or Bourget 535
†Rockland	Westmorland	N B Up'r Dorch'ter 529
Rockland	Shelburne-Yarmouth-Clare.	NS Lockeport 529
Rockland East	Russell	O *via* Ottawa or Bourget 535
Rocklyn	Grey N R	O *via* Meaford, O
Rock Point	Rosetown-Biggar	S Lucky Lake 529
Rockport	Leeds	O Mallorytown 529
†Rockport	Westmorland	N B Dorchester 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Rock Springs	Leeds	O Bell 535
Rockton	Wentworth	O Dundas 529, 703
Rockville	Algoma E R	O Little Current 535
Rockway Valley	Labelle	Q 529-99 (RR n. Rock
†Rockwell Settm't	Cumberland	N S Amherst 529 [way]
**Rockwood*	Wellington S R	O 529-185
Rockwynn	Parry Sound	O Burk's Falls 529
Rocky Bay	Inverness-Richmond	NS *via* Arichat or Louisdale 529
Rocky Brook	Restigouche-Madawaska.	N B Connor 700
Rockyford 201	Bow River	Alta 529-315
†Rocky Gulch	Restigouche-Madawaska	NB 529-52
Rocky Mountain	Pictou	N S Sunnybrae 529
Rocky Mountain House 800	Red Deer	Alta 529-319, 535-245
Rocky Point	Queen's	P E I *via* Charlottetown
†Rocky Point	Nanaimo	B C 529-346
Rocky Rapids	Jasper-Edson	A Entwistle 529
Rodef	Vegreville	A Lamont 529
Rodgers	Moose Jaw	S Courval 535
†Rodino	Battle River	A Kinsella 529
**Rodney* 691	Elgin	O 623-34, 656-2
†Roe	Weyburn	S 529-263
†Roe Lake	Cariboo	B C Lone Butte 650
†Roger Beach	Laval-Two Mountains.	Q 529-124
†Rogers	Kootenay E R.	BC 535-70
Rogersville	Northumberl'd	NB 529-50
Rogerton	Antigonish-Guysboro'	N S Guysboro' 368, 366
Rokeby	Yorkton	S 535-101
**Roland*	Macdonald	M 529-222, 535-113
Rolla	Cariboo	B C Pouce Coupe 645 or Dawson Creek 645
Rollet	Pontiac	Q Arntfield 699
Rolling Dam Sta.	Charlotte	N B 535-306
Rolling Hills	Medicine Hat	A Brooks 535
Rolly View	Wetaskiwin	A New Sarepta 529
Roma	Peace River	A 645-3
†Romaine	Charlevoix-Saguenay	Q 348-2 (Gethsemani P O)
Romance	Humboldt	S 535-157
Roman Valley 215	Antigonish-Guysborough	N S Heatherton 529
†Romford	Nipissing	O 535-49-66
Romieu	Gaspe	Q *via* Mechins or Matane 528
Ronan	Jasper-Edson	A Greencourt 529
Rondeau	Kent	O Blenheim 656
Rondeau Park	Kent	O Ridgetown 623, 656
Rooth Station	York-Sunbury.	N B 535-307
Roquemaure	Chapleau	Q La Sarre 529
Rorketon	Dauphin	M 529-248
†Roros	Battle River.	Alta Ribstone 529
Rosa	Provencher	M Arnaud 535
†Rosaire	Montmagny-L'Islet	Q 529-118
Rosaireville	Northumberl'd	NB Rogersville 529
Rosalind	Camrose	A 529-324
†Rosborough	York-Sunbury.	N B 529-58 (Prince William P O)
†Rose	Cumberland	N S Westchester 529
Rosebank	Macdonald	M 529, 222
Rosebank Station	Ontario	O Port Union 529
Rose Bay 513	Queens-Lunenburg	N S Lunenburg 529
†Rosebeg	Medicine Hat	Alta Medicine Hat 535
Rosebery	Kootenay W	BC 535-82, 445-2
Rose Bridge	Gaspé	Q *via* Gaspé, Q
Rosebud 99	Bow River	Alta 529-315
Roseburn	Inverness-Richmond	NS Orangedale 529
Rose Corner	Prescott	O Casselman 529 sl
†Rosedale	Inverness-Richmond	N S Mabou 529
Rosedale	Fraser Valley.	BC 529-347
Rosedale	Victoria	O Fenelon Fs 5 291
†Rosedale	Rosedale	O (Part of Toronto)
**Rosedale Station*	Bow River	Alta 529-315-328, 535-249
Rosefield	Maple Creek.	Sask Valmarie 535
Roseglen	Medicine Hat.	Alta Schuler 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Rose Grove	Timiskaming...O	699
Rose Harbour	Skeena ...BC	455
Rose Island	Hastings-Peterborough..O	Coe Hill 529
Roseisle	Macdonald...M	529·227
Rose Lake	Skeena...B C	529·350
Roseland	Essex W R...O	*via* Windsor, O
Roselea	Jasper-Edson...A	Barrhead 645
Rose Lynn	Acadia...A	529·314
Rosemae	Lake Centre...S	Davidson 529
Rosemary	Medicine Hat...A	535·246-249
Rosemere	Terrebonne ...Q	535·18
*Rosemont	Dufferin-Simcoe..O	Alliston 529, 535
†Rosemount	Maisonneuve-Rosemont... Q	(Part of Montreal)
Rosenburg	Selkirk...M	Riverton 535
Roseneath	Northumberland..O	Cobourg 529, 535 or Hastings 529
Rosenfeld	Lisgar ...M	535·116-117
Rosenheim	Acadia...Alta	Bodo 529
Rosenort	Provencher...M	McTavish 535
Rosenthal	Renfrew S R...O	Barry's Bay 529
†Rose Point	Parry Sound ...O	529·215, 432
Rose Prairie	Cariboo ...BC	*via* Fort St. John
Roseray	Swift Current...S	535·139 [-180
*Rosetown	1,466	Rosetown-Biggar S	529·252, 535·138-153
Rose Valley	338	Mackenzie...S	535·144
Rosevear	Jasper-Edson...A	529·320
Roseway	Shelburne-Yarmouth-Clare. NS	529·26
Rosewood	St. Boniface...M	Dufresne 529
Roslin	Hastings S R...O	Tweed 535
Ross	St. Boniface...M	St. Genevieve 584
Rossburn	443	Marquette...M	529·230
Rossclair	Muskoka-Ontario	O	420
†Ross Corners	Ontario...O	648
*Rosseau	278	Parry Sound...O	420 or Swords 529 or *via* Rosseau Rd.
Rosseau Road	Parry Sound ...O	529·130, 535·49
Rossendale	Portage la Prairie	M	529·258
Rosser	Portage la Prairie	M	535·112
Ross Ferry	Cape Breton N.-Victoria ... N S	Little Bras d'Or 529
†Rossfield	Pictou...N S	Barney River 529
Rossington	Jasper-Edson...A	Westlock 645
†Ross Junc	Mackenzie ...Sask	529·230-259
*Rossland	3,609	Kootenay W...BC	535·78 [535
†Rosslyn Village	Fort William...O	Fort William 529,
†Rossmore	Prince Edward-Lennox...O	Belleville 529, 535
Rossport	Port Arthur ...O	535·66
Ross Spur	Kootenay W...BC	Benton 585
Rossway	355	Digby-Annapolis-Kings ...NS	Digby 562
†Rostand	Montmagny-L Islet...Q	Cap St. Ignace 529
*Rosthern	1,138	Rosthern ...Sask	529·255
Rostock	Perth ... O	Sebringville 529
Rostrevor	Muskoka-Ontario	O	420 or Utterson 529
Rosyth	Battle River..Alta	535·158
†Rothbury	Melville ... S	Saltcoats 535
Rothermere	N. Battleford...S	Rabbit Lake 529
*Rothesay	529	Royal...N B	529·42
Rothsay	Wellington N R..O	Moorefield 529
Rothwell	Royal ... N B	Minto 535
Rougemont	Chambly-Rouville ...Q	629
Rougemont Sta [471	Chambly-Rouville...Q	629
Rouge Valley	Argenteuil...Q	Arundel 529
Rough Waters	Gloucester...N B	Bathurst 529
*Rouleau	430	Moose Jaw...Sask	535·151
Rouleau Siding	Chapleau ...Q	529·120
Roulier	Pontiac ...Q	Angliers 535
Round Bay	Shelburne-Yarmouth-Clare. NS	Greenwood 529
Round Hill	516	Digby-Annapolis-Kings...N S	562·1
Round Hill	Camrose ...A	529·315
Round Island	S. Cape Breton. N S	Mira 698
Round Lake	Hastings-Peterboro'...O	Havelock 535
Round Lake C'tre	Renfrew S.R...O	Killaloe 529
Rounds	Nanaimo ...BC	LakeCowichan 529,
Round Valley	Jasper-Edson...A	Entwistle 529 [535
Rounthwaite	Brandon...M	529·234
Rousseaus Mill	Portneuf...Q	529·92 (RRn. Rousseau)
Roussel	Bonaventure ...Q	Matapedia 529
Route Du Sault	Temiscouata...Q	Cabano 700
Routhierville	Bonaventure...Q	529·50
Routledge	Brandon...M	535·112
Roux	Bellechasse...Q	St. Camille 675
*Rouyn	8,808	Pontiac...Q	529·119-121, 699·7
Rowanton	Pontiac ...Q	Moor Lake 535
Rowatt	Qu'Appelle...S	529·251
†Rowena	Victoria-Carleton...NB	535·310
Rowletta	Moose Jaw...Sask	529·271
Rowley	Acadia ...A	529·315
Roxton Falls	797	Shefford ...Q	535·4
Roxton Pond	Shefford ...Q	South Roxton
Roxville	Digby-Annapolis-Kings...NS	Digby 562
Roy	Comox-Alberni	BC	455
Roy	Kent ...N B	Buctouche 529
Royal Lake	Prince Albert...S	Leask 529
Royal Muskoka (Summer Office)	Muskoka-Ontario	O	420
Royal Oak	Nanaimo ...B C	*via* Victoria, BC
†Royal Oak	N. Westminster	BC	514
Royal Park	Vegreville...A	529·260
Royalties	Macleod ...A	Okotoks 535
†Royalty Junc	Queen's...P E I	529·1-3
Royce	Peace River ...A	Hines Creek 645
Royston	Comox-Alberni	BC	535·90, 715
Ruby	Renfrew N R...O	529·214
†Ruby Creek	Fraser Valley..B C	535·70
Ruddell	59	N. Battleford. Sask	529·260
Ruel	Nipissing ...O	529·130-131
Ruisseau a la Loutre	Matapedia-Matane ...Q	Matane 528
Ruisseau à l'Eau Chaude.	Dorchester...Q	St. Malachie 529 [Monts 348·1
Ruisseau a Patate	Gaspé ...Q	Ste. Anne des
Ruisseau a Rebours	Gaspé...Q	Matane 528
Ruisseau à Sem	Gaspé ...Q	Matane 528
Ruisseau Castor	Gaspé...Q	Ste. Anne des Monts 348·1
Ruiss'u des Olives	Gaspé ...Q	*via* Mont Louis
Ruisseau Gagnon	Matapedia-Matane...Q	Matane 528
Ruiss'u le Blanc	Bonaventure...Q	St. Simeon 529
Ruisseau Noir	Temiscouata...Q	Trois Pistoles 529
Ruisseau Vert	Charlevoix-Saguenay..Q	*via* Ragueneau
Rumsey	90	Acadia...A	529·315
Runciman	Melfort...S	535·144
Runnymede	Yorkton...S	529·259
Runnymede	Bonaventure ...Q	Matapedia 529
Rupert	Wright...Q	Alcove 535
Rusagonis	York-Sunbury..NB	535·300
Rusagonis Sta	York-Sunbury..NB	535·300
†Ruscomb	Essex E R ...O	623·34
Ruscom Station	Essex E R...O	Ruscomb 623
Rush Lake	122	SwiftCurrent. Sask	535·149
Ruskin	Fraser Valley..BC	535·70
†Russeldale	Huron-Perth...O	Mitchell 529
Russell	Russell ...O	633·2
Russell	783	Marquette...M	535·105, 529·230
Russellville	Northumberl'd NB	Loggieville 529
Rustico	Queen's ... P E I	Hunter River 529
Rusticoville	Queen's ... P E I	Hunter River 529
Rusylvia	Battle River... A	535·164
†Ruth	Muskoka-Ontario	O	Kilworthy 529
Ruthenia	Marquette...M	Birdtail 529
Rutherglen	Nipissing ...O	535·65
Ruthilda	105	Kindersley...S	529·269
Ruthven	Essex S R...O	656·2
Rutland	Yale...B C	529·351, 535·76
Rutland Station	The Battlefords .S	535·158
Rutter	Nipissing...O	535·49
†Ryan	Kootenay E R. B C	535·69
Ryanville	Wright...Q	Kazabazua 535
†Ryckman's C'ner	Wentworth ... O	*via* Hamilton, O

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
Rycroft	Peace River....A	645.1
Rydal Bank	Algoma W R....O	Bruce 535
Rye	Parry Sound....O	South River 529
Ryerson	Assiniboia...Sask	529·263
Ryland	Cochrane.....O	529·154
**Ryley* 323	Camrose .....A	529·245·315 [P O)
†Rymal	Wentworth .....O	529·196 (Hannon
St. Abdon	Dorchester.....Q	Ste. Germaine 675
†St. Achille	Lake St. John-Roberval.....Q	Isle Maligne 505
St. Achille de Montmorency	Charlevoix-Saguenay.....Q	Chateau Richer 676
St. Adalbert	Montmagny-L'Islet.....Q	Lake Frontier 675
Ste. Adelaide de Pabos.	Gaspé .....Q	529·116 (R R name Ste. Adelaide)
St. Adelard	Bonaventure....Q	Bonaventure 529
**Ste. Adèle*...712	Terrebonne .....Q	Mont Rolland 535
Ste. Adele en Bas	Terrebonne .....Q	Mont Rolland 535
St. Adelme de Matane	Matapedia-Matane..... Q	Matane 528
St. Adelme Sud	Matapedia-Matane .....Q	Matane 528
St. Adelphe de Champlain.	Champlain.....Q	529·120
St. Adhémar	Rimouski.....Q	Bic 529
St. Adolphe	St. Boniface ....M	Cartier 529, 585, 644
St. Adolphe de Dudswell.	Richmond-Wolfe Q	Marbleton 675
St. Adolphe de Howard.	Argenteuil.....Q	Ste. Agathe 535
St. Adrien	Richmond-Wolfe Q	Danville 529
St. Adrien d'Irlande	Mégantic-Frontenac. ...Q	Black Lake 675
St Agapit ...590	Lotbinière .....Q	529·84
Ste Agapit Sta	Lotbinière.....Q	529·84
Ste. Agatha	Waterloo S R ..O	Petersburg 529
Ste. Agathe	Provencher ....M	529·221, 585·2, 647
†Ste. Agathe	Terrebonne.....Q	535·23 (Ste Agathe des Monts P O)
Ste. Agathe de Lotbinière...310	Lotbinière.. ....Q	Dosquet 529
**Ste. Agathe des Monts*....3,357	Terrebonne.....Q	535·23 (R R name Ste. Agathe)
†Ste. Agnes	Chateauguay-Huntingdon ..Q	529·81 (Ste. Agnes de Dundee, P O)
Ste. Agnès de Charlevoix	Charlevoix-Saguenay.....Q	La Malbaie 529
Ste. Agnès de Dundee.	Chateauguay-Huntingdon ..Q	529·81 (R R name Ste. Agnes)
St. Agricole	Terrebonne.....Q	Ste. Agathe 535
**St. Aimé*	Richelieu-Vercheres.....Q	529·109
St. Alban 616	Portneuf.....Q	St. Marc, 529
St. Albert	Russell .....O	633·2
St. Albert	Drummond-Arthabaska ...Q	Victoriaville 529
St. Albert 697	Edmonton W..Alta	529·317·322
St. Albert Trail	Edmonton W..Alta	*via* Edmonton
St. Alexander Sta.	St John's-Iberville-Napierville Q	543·1
St. Alexandre d'Iberville..265	St. John's-Iberville-Napierville Q	St. Alexander Sta. 543
St. Alexandre de Kamouraska.	Kamouraska ....Q	529·115 (R R name St. Alexandre)
†St. Alexis	Bonaventure....Q	529·50
†St Alexis ...426	Joliette-L'Assomption-Montcalm Q	529·102
**St. Alexis de Matapedia*	Bonaventure....Q	St. Alexis 529
St. Alexis de Montcalm...426	Joliette-L'Assomption-Montcalm Q	St. Alexis 529
St. Alexis des Monts.	Berthier-Maskinongé....Q	St. Paulin 529
St. Alexis Sta	Bonaventure....Q	529·50
St. Alfred	Beauce .....Q	Beauceville 675
†St. Almo	Victoria-Carleton.. NB	535·210 (R R name Reed's Island)
St. Alphonse	Joliette-L'Assomption-Montcalm Q	Joliette 535, 529
St. Alphonse	Macdonald.....M	Marieapolis 529
St. Alphonse de Caplan.	Bonaventure....Q	Caplan 529
St. Alphonse de Clare.	Shelburne-Yarmouth Clare. NS	Meteghan 562
St. Alphonse de Granby.	Shefford .....Q	Angeline 529
St. Amable	Richelieu-Vercheres.....Q	St. Bruno 529
†St. Amand	Restigouche-Madawaska .N B	Grand Falls 535, 529
St. Amateur	Gloucester ....N B	Burnsville 529
St. Ambroise	Portage la Prairie M	Poplar Point 535
St. Ambroise de Chicoutimi 458	Chicoutimi.....Q	Jonquiere 529
†St. Amédée	Labelle .....Q	Montebello 535
St. Amedee de Peribonca.	Lake St. John-Roberval.....Q	Dolbeau 529
Ste. Amelie	Dauphin..... M	St. Rose 529
St. Anaclet	Rimouski.....Q	529·50
Ste. Anastasie	Lotbiniere..... Q	Lyster 529
**St. André Avellin* 407	Labelle .....Q	Papineauville 535
St. André de Kam.	Kamouraska ....Q	St. Andre 529
†St. Andre de Madawaska.	Restigouche-Madawaska. N B	Grand Falls 535, 529
St. Andre de Restigouche	Bonaventure ..Q	Matapedia 529
St. Andre de Shediac	Westmorland N.B	Shediac 529
St. Andre du Lac St. Jean	Lake St John-Roberval....Q	Metabetchouan 529
St. AndreStation	Kamouraska.. Q	529·115
**St. Andrews* 1167	Charlotte....N B	535, 306, 403
St. Andrews..767	Antigonish-Guysboro'. NS	South River 529
†St. Andrews ...	Selkirk..... M	*via* Winnipeg
St. Andrews .... Channel	Cape Breton N.-Victoria... NS	*via* Sydney, N S
**St. Andrews, East*	Argenteuil....Q	529·91
St. Andrews, West	Stormont.... O	*via* Cornwall, O
†Ste. Angele de Kent	Kent.....NB	Notre Dame 529
Ste. Angele de Laval	Nicolet-Yamaska....Q	Des Ormeaux 529 (Ferry to Trois Rivieres, Que.)
Ste. Angele de Monnoir	Chambly-Rouville....Q	629 (RR n St. Angele)
Ste Angele de Rimouski	Rimouski.....Q	Mont Joli 529, 528
†Ste. Angelique	Portneuf.....Q	St. Basile 535
St. Anicet	Chateauguay-Huntingdon. Q	Huntingdon 529, 633
†Ste. Anne	Kamouraska...Q	529·115
†Ste. Anne	St Boniface.. M	529 238
Ste. Anne de Beaupre 1,781	Charlevoix-Saguenay....Q	676
**Ste. Anne de Bellevue* 2,936	Jacques Cartier Q	529·83, 535·53 (RR n Ste. Anne's)
Ste. Anne de Chicoutimi 1540	Chicoutimi....Q	*via* Chicoutimi, Q
Ste. Anne de Kent	Kent.....NB	Buctouche 529
**Ste. Anne de la Perade*	Champlain....Q	535.21 (R R name La Perade)
Ste. Anne de la Pocatiere	Kamouraska..Q	Ste. Anne 529
Ste. Anne de la Pocatiere Sta.	Kamouraska...Q	529.115 (R R name St. Anne)
Ste. Anne de Madawaska	Restigouche-Madawaska NB	Quisibis 535, 529
Ste. Anne de Prescott	Prescott.....O	Ste. Eugene 535
Ste. Anne des Chenes	St. Boniface..M	529.238 (R R name Ste. Anne)
Ste. Anne des Monts	Gaspe.....Q	348.1 or Matane 528
Ste. Anne de Sorel	Richelieu-Vercheres...Q	*via* Sorel, Q
**Ste. Anne des Plaines*	Terrebonne....Q	535.24 (R R name Bruchesi)
Ste. Anne de Stukely	Shefford..... Q	Lawrenceville 535
Ste. Anne du Bocage	Gloucester. N B.	Upper Caraquet 529
Ste. Anne du Lac	Labelle.....Q	Mont Laurier 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION, SEEKEY PP 107-113
Ste. Anne du Ruisseau	Shelburne-Yarmouth-Clare	NS Belleville 529
†Ste. Annes	Jacques Cartier	Q 529.83, 535.33 (Ste. Anne de
*St. Anns	Lincoln	O 703 [Bellevue PO)
Ste. Anne	Cape Breton N.-Victoria	N S 365 (Landing name North River) or Little Bras d'Or
St. Anselme	Westmorland	NB Moncton 529 [52.
St. Anselme	509 Dorchester	Q 675.3, 529.118
St. Anselme Sta.	Dorchester	Q 675.3, 529.118
†St. Anthony	Kent	N B 529·65 (St. Antoine de Kent PO)
†St. Antoine	Gaspe	Q Gros Morne P.O.
St. Antoine Abbe.	Chateauguay-Huntingdon	Q Ormstown 529
St. Antoine de Kent	Kent	NB St. Anthony 529
St. Antoine du Lac St. Jean	Lake St. John-Roberval	Q Dolbeau 529
St. Antoine Lotbiniere	Lotbiniere	Q St. Apollinaire 529
St. Antoine sur Richelieu	Richelieu-Vercheres	Q Contrecoeur 529
St. Antonin	Temiscouata	Q Chemin du Lac 529
St. Apollinaire	Lotbiniere	Q 529.86
Ste. Apolline de Patton	Montmagny-L'Islet	Q St. Apolline 529
Ste. Apolline Est	Montmagny-L'Islet	Q U'Esperance 529
Ste. Ap'll'ne O'est	Montmagny-L'Islet	Q Ste Apolline 529
Ste. Apolline Sta.	Montmagny-L'Islet	Q 529.118
Ste. Apolline Sud	Montmagny-L'Islet	Q Ste. Apolline 529
St. Armand Station	Brome-Missisquoi	Q 543.1
St. Arsene	Temiscouata	Q 529.50
†St. Arthur	Restigouche. Madawaska	NB 529·52 (P.O. name Lauvriere)
St. Arthur	Restigouche-Madawaska	N B Christopher 529
St. Athanase	Kamouraska	Q 529·118 (P.O. 6m.
St. Aubert	Montmagny-L'Islet	Q St. Jean Port Joli 529
St. Aubin	Restigouche-Madawaska	NB Campbellton 529
St. Augustin	Charlevoix-Saguenay	Q 348.2, 123
St. Augustin	Laval-Two Mountains	Q 535.18, 529.99
St. Augustin de Quebec	Quebec W	Q 529·120 Rly. name St. Augustin
St. Augustine	N'thumberl'd	NB Rogersville, 529
Ste. Aurelie	Beauce	Q Morisset 675
Ste. Barbe	Beauharnois-Laprairie	Q St. Stanislas 633
St. Barnabé, Nord	Three Rivers	Q Charette 529
St. Barnabé, Sud.	Richelieu-Vercheres	Q 529·109 (R R n St. Barnabe Sth.
*St. Barthélemi	Berthier-Maskinonge	Q 535.21, 529.85
St. Basil	Restigouche-Madawaska	NB 535.302, 529.51
St. Basile de Portneuf	Portneuf	Q St. Basile 535
St. Basile le Grand	Chambly-Rouville	Q 529.82
St. Basile Station	Portneuf	Q 535.21
Ste. Beatrix	Joliette-L'Assomption-Montcalm	Q Joliette 529, 535
St. Benedict	Humboldt	S 535·176
St. Benjamin	Dorchester	Q Morisset 675
St. Benjamin Nord	Dorchester	Q Morisset 675
St. Benoit	350 Laval-Two Mtns.	Q 529.91
St. Benoit de Matapedia	Bonaventure	Q St. Alexis 529
St. Benoit du Lac	Brome-Missisquoi	Q Magog 535
St. Benoit Labre	1,445 Beauce	Q St. Ephrem 675
Ste. Bernadette	Chicoutimi	Q Bagotville 685
St. Bernard	983 Shelburne-Yarmouth-Clare	NS Weymouth 562
St. Bernard de Dorchester	Dorchester	Q Scotts Jct. 675
St. Bernard de Lacolle	Chateauguay-Huntingdon	Q Lacolle 529, 630
St. Bernard des Lacs	Gaspé	Q *via* Ste. Anne des Monts, Q
St. Bernardin	Prescott	O Vankleek Hill 529, 535
St. Bernard Sur Mer	Charlevoix-Saguenay	Q Baie St. Paul 529
Ste. Blaise	St. John's-Iberville-Napierville	Q Grand Ligne 529
St. Blaise de Barraute	Chapleau	Q Barraute 529
Ste. Blandine	Rimouski	Q Rimouski 529
St. Bonaventure	Nicolet-Yamaska	Q St. Guillaume 535
St. Boniface	18,157 St. Boniface	M 535.115, 529·238-240, 584 (trolley to Winnipeg)
St. Boniface de Shawinigan	563 St. Maurice-Lafleche	Q 529.85 (R R name St. Boniface)
St. Boniface Est.	St. Boniface	M *via* St. Boniface
St. Boswells	101 Wood Mount'n	S 529.270
St Brides	Athabaska	A St. Paul 529
*St. Brieux	148 Humboldt	S 529·272
Ste. Brigide d'Iberville	St. Johns-Iberville-Napierville	Q 529·90, 535·3 (P. O. 2 mls.)
Ste. Brigitte des Saults	Nicolet-Yamaska	Q St. Perpetue 529
St. Bruno	Chambly-Rouville	Q 529.82
St. Bruno Camp Field	Chambly-Rouville	Q St. Basile le Grand 529
St. Bruno de Kamouraska	Kamouraska	Q St. Pascal 529
St. Bruno Lac St. Jean	491 Lake St. John-Roberval	Q Hebertville 529
St. Bruno Station	Chambly-Rouville	Q 529.82
St. Cajetan	Wright	Q Maniwaki 535
St. Calixte de Kilkenny	Joliette-L'Assomption Montcalm	Q St. Lin 535, 529
St. Calixte Nord	Joliette-L'Assomption Montcalm	Q St. Lin 535, 529
St. Camille	Richmond-Wolfe	Q Marbleton 675
St. Camille de Bellechasse	Bellechasse	Q 675·1. (Ry. name St. Camille)
St. Canut	Laval-Two Mts	Q St. Jerome 529, 535
*St. Casimir	1,850 Portneuf	Q 529. 120
St. Castin	Restigouche-Madawaska	NB Lac Baker 529
*St. Catharines	30,025 Lincoln	O 529.203-208, 641, 329.14,
Ste. Catherine	Portneuf	Q 529.105
Ste. Catherines River	Queen's-Lunenburg	NS Port Mouton 529
Ste. Catherine Sta	Portneuf	Q 529.105
Ste. Cecile	Gloucester	N B Shippigan 529
Ste. Cecile de Frontenac.	Compton	Q Ste. Cecile 675
Ste. Cecile de Levrard	Lotbiniere	Q Manseau 529
Ste. Cecile de Masham	Wright	Q Wakefield 535
*Ste. C'le de Milton	Shefford	Q Granby 559, 629
Ste. Cecile Sta	Compton	Q 675.2
St. Celestin	Nicolet-Yamaska	Q 529 88
*St. Césaire	St. Hyacinthe-Bagot	Q 629
St. Charles	Portage la P'rie	M *via* Winnipeg
†St. Charles	Portage la P'rie	M 529.226

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP. 107-113
†St. Charles.....	King's.....P E I	529.4
St. Charles	Kent.....N B	Richibucto 529
St. Charles.....	Nipissing.....O	Warren 535
St. Charles de Bellechasse.752	Bellechasse... Q	529 115 (RR n. St Charles)
St. Charles de Caplan	Bonaventure..Q	529 (R R name Caplan)
St. Charles de Montcalm.	Joliette-L'Assomption Montcalm..Q	Rawdon 529
St.CharlesGarnier	Gaspé.....Q	St. Adelaide 529
St. Charles Nord.	Kent. .....N B	Aldouane 529
St. Charles River Richelieu 221	Richelieu-Vercheres ..Q	St. Hilaire 529
St. Chrétien.....	Charlevoix-Saguenay ....Q	*via* St. Simeon or La Malbaie 529
Ste. Christine....	St. Hyacinthe-Bagot.....Q	Danby 529
**St. Chrysostôme* 660	Chateauguay-Huntingdon.Q	Howick 529
†St. Clair Ave...	York N R.....O	529.193
Ste. Claire.....	Dorchester....Q	529.118
Ste. Claire d'Assise	Vaudreuil-Soulanges ...Q	Riviere Beaudette 529
Ste. Claire de Bonaventure	Bonaventure..Q	Caplan 529
**St. Claude*.....	Macdonald...M	535.119
St. Claude.....	Richm'nd-WolfeQ	St. Cyr 529
St. Claude Nord..	Richm'nd-WolfeQ	St. Cyr 529
**St. Clement*	Témiscouata...Q	St. Eloi 529
St. Clements.....	Waterloo N R.O	Waterloo 529, 578
St. Cleophas.....	Matapedia-Matane.....Q	Sayabec 529
St. Cleophas de Brandon	Joliette-L'Assomption-Montcalm...Q	535.17 (R R name St. Cleophas)
St. Clet.....287	Vandreuil-Soulanges...Q	535.33
Ste. Clothilde..	Drummond-Arthabaska .Q	Victoriaville 529
Ste. Clothilde de Châteauguay.	Chateauguay-Huntingdon..Q	Aubrey 529
St. Columba....	Cape Breton N.-Victoria...N S	Iona 529
St. Columban....	Huron-Perth O	529.186
St. Columban...	Argenteuil....Q	St.Jerome 529, 535
St. Côme.....	Joliette-L'Assomption-Montcalm...Q	Joliette 529, 535
St. Conrad.....	Bonaventure...Q	Cross Point 529
St. Constant ..	Beauharnois-Laprairie-...Q	529.81, 535 3
St. Croix... 2012	Colchester-Hants.....NS	Newport 562
St. Croix....	York-SunburyNB	McAdam 535
Ste. Croix....835	Lotbiniere.....Q	Laurier 529
Ste. Cunégonde.	St. Henri.....Q	Part of Montreal
St. Cuthbert.. .	Berthier-Maskinonge..Q	535.21, 529.85
St. Cyprien.....	Témiscouata..Q	St. Eloi 529
St. Cyr.....	Richmond-Wolfe .....Q	529.84
St. Cyriac.....	Chicoutimi...Q	Jonquiere 529
St. Cyrille.....	Kent..... N B	St. Anthony 529
St. Cyrille de L'Islet	Montmagny-L'Islet.....Q	L'Islet 529
**St. Cyrille de Wendover*.....	Drummond-Arthabaska .Q	529.86 (R R name St. Cyrille)
St. Cyr Lake....	Nth. Battleford.S	Meadow Lake 535
St. Damase.....	St. Hyacinthe-Bagot .....Q	St. Hyacinthe 529, 535
St. Damase de Matane.	Matapedia-Matane. ..Q	St. Moise 529
St. Damase des Aulnaies	Kamouraska Q	St. Jean Port Joli 529
†St. Damase Sud.	Matapedia-Matane.....Q	St. Moise 529
St. Damien.....	Kent.....N B	St. Anthony 529
St. Damien St'n.	Bellechasse....Q	529.118
St. Damien de Brandon.	Berthier-Maskinonge.Q	St. Gabriel 535
St Damien de Buckland.	Bellechasse....Q	St. Damien 529
St. David de Lévis	Lévis.....Q	*via* Lévis, Q
St. David de Yamaska.	Nicolet-Yamaska. .Q	YamaskaEst 529or St.Guillaume535
St. David's.....	Lincoln O	623.35
St. Denis	Rosthern...Sask	Vonda 529 or Blucher 535
St. Denis de Brompton	Richmond-Wolfe Q	Bromptonville 529
St. Denis de la Bouteillerie.	Kamouraska...Q	St. Philippe de Neri 529
St. Denis River Richelieu .727	Richelieu-Vercheres....Q	Contrecœur 529
St. Desire du Lac Noir.	Mégantic-Frontenac...Q	Black Lake 675
St. Didace.....	Berthier-Maskinongé.Q	St. Gabriel 535
†St. Dominique. 377	Vaudreuil-Soulanges...Q	529.83
St. Dominique de Bagot.	St. Hyacinthe-Bagot.....Q	*via* St. Hyacinthe
St. Dominique du Rosaire	Chapleau..... Q	Amos 529
St. Donat de Montcalm.	Joliette-L'Assomption-Montcalm...Q	Ste. Agathe 535
St. Donat de Rimouski	Rimouski.....Q	Lucéville 529
Ste. Dorothée	Laval-Two Mountains..Q	529.91
St. Edmond de Berthier.	Berthier-Maskinonge..Q	St. Gabriel 535
St. Edmond de Pabos	Gaspé.....Q	Chandler 529
St. Edmond de Stoneham.	Quebec-MontmorencyQ	Charlesbourg 529
St. Edmond les Plaines.....	Lake St. John-Roberval....Q	Normandin 529
St. Edouard.....	Athabaska....A	Edouardville 529
†St. Edouard de Frampton	Dorchester....Q	St. Malachi 529
St. Edouard de Kent	Kent.....N B	Buctouche 529
St. Edouard de Maskinonge.	Berthier-Maskinongé.Q	St. Ursule Falls 529
St. Edouard de Napierville.	St. Johns-Iberville-Napierville...Q	630 (R R name St. Edouard)
St. Edwidge.....	Compton.....Q	Coaticook 529
St. Eleanor's...	Prince.....P E I	529.1
St. Eleuthère....	Kamouraska...Q	529.118
St. Elie.....	St. Maurice-Lafleche ....Q	Charette 529
St.Elie d'Orford..	Sherbrooke....Q	*via* Sherbrooke
Ste. Elizabeth...	Joliette-L'Assomption-Montcalm...Q	529.85
St. Elizabeth	Provencher...M	*via* Morris, M or Dufrost 535
St. Elizabeth de Warwick	Drummond-Arthabaska .Q	Warwick 529
St. Eloi.....	Témiscouata...Q	529.50 (P O 3 miles
St. Eloi Station.	Témiscouata...Q	529.50 [RR)
St. Elphège	Nicolet-Yamaska....Q	Pierreville 529
St. Elzéar de Beauce	Lotbiniere .... Q	Ste. Marie 675
St. Elzear de Bonaventure	Bonaventure ..Q	Bonaventure 529
St. Elzéar de Laval	Laval-Two Mountains..Q	St. Martin Junction 535
St. Elzéar de Témiscouata	Témiscouata..Q	St. Louis du Ha Ha 675
Ste. Emelie de l'Energie.	Joliette-L'Assomption-Montcalm Q	St. Felix 535
St.Emile de Montcalm	Joliette-L'Assomption-Montcalm...Q	Ste. Marguerite 535
St. Emile de Quebec	Quebec-Montmorency Q	Loretteville 529
St. Emile de Suffolk	Labelle.....Q	Lac Remi 529 or Montebello, 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION SEE KEY PP. 107-113
*St. Emmelis de Lotbinière.	Lotbinière.... Q	Fortierville 529
St. Ephrem de Beauce	Beauce.....Q	St. Ephrem Station 675
St. Ephrem Sta.	Beauce.....Q	675.2
St. Esprit.....	Joliette-L'Assomption-Montcalm...Q	St. Julienne 529
St. Esprit.....	Inverness-Richmond.NS	St. Peters 529
St. Etienne	Chicoutimi....Q	Port Alfred 685
St. Etienne de Beauharnois.	Chateauguay-Huntingdon Q	Beauharnois 633, 529
St. Etienne de Bolton.	Brome-Missisquoi ..Q	Eastray 535
St. Etienne de Lauzon	Lotbiniere.....Q	Craigs Road 529
St. Etienne de Restigouche	Bonaventure...Q	Cross Point 529
St. Etienne des Grés.	Three Rivers..Q	535.29 (R R name Les Gres)
St. Eugène.....	Prescott.....O	535.31
St. Eugene de Grantham	Drummond-Arthabaska .Q	529.86 (R R name St. Eugene)
St. Eugene de Guigues	Pontiac.....Q	Angliers 535
Ste. Eulalie.....	Nicolet-Yamaska ...Q	529.88 (PO 4 miles from R R)
Ste. Euphemie...	Montmagny-L'Islet.....Q	529.118
St. Eusèbe.....	Témiscouata..Q	Notre Dame du Lac 700
St Eusebe Ouest	Temiscouata...Q	Riviere Bleue 529
St. Eustache.....	Macdonald....M	Elie 529
*St. Eustache 1,584	Laval-Two-Mountains..Q	529.91-124
St. Eustache sur le Lac..2160	Laval-Two Mountains..Q	St. Eustache 529
St. Evariste de Forsyth..	Megantic-Frontenac ..Q	675 2 (R R name St. Evariste)
St. Evariste Sta 625	Megantic-Frontenac...Q	675.2
St. Fabien.....	Rimouski.....Q	529.50
St. Fabien.....	Kent.....N B	St. Anthony 529
St.Fabien sur Mer	Rimouski.....Q	St. Fabien 529
Ste. Famille.....	Quebec-Montmorency Q	Village Montmorency 676
Ste. Famille d'Aumond	Wright.....Q	Maniwaki 535
St. Faustin..	Terrebonne ...Q	535.23
*St. Faustin Sta. 390	Terrebonne....Q	535.23
St Félicien 1,607	Lake St. John-Roberval....Q	529.106, 124
Ste. Félicité.....	Matapedia-Matane.....Q	Matane 528
Ste.Felicite Ouest	Matapedia-Matane.....Q	Matane 528
St. Felix de Kingsey	Drummond-Arthabaska..Q	Richmond 529
St. Félix de Valois 1,130	Joliette-L'Assomption-Montcalm...Q	535.17 (R R name St. Felix)
St. Ferdinand....	Mégantic-Frontenac...Q	Black Lake 675
St Féréol.....	Charlevoix-Saguenay....Q	Beaupre 676
St. Fidèle.....	Charlevoix-Saguenay....Q	La Malbaie 529
St. Fidèle de Restigouche	Bonaventure..Q	Cross Point 529
Ste. Flavie...	Rimouski.....Q	Mont Joli 529,528
St. Flavien ..507	Lotbiniere.....Q	Laurier 529
Ste. Flore.....	St. Maurice-Lafleche ....Q	Grand Mere 529, 535
Ste. Florence.....	Bonaventure ..Q	529.50
Ste. Florence Ouest	Bonaventure ..Q	Ste. Florence 529
St. Fortunat.....	Richmond-Wolfe.....Q	Disraeli 675
Ste. Foy.....	Quebec-Montmorency ....Q	*via* Quebec, Q or Bridge 529
Ste. Foy Est....	Quebec-Montmorency....Q	*via* Quebec Q.
St. Francis.....	Wetaskiwin ....A	Sunnybrook 535
St. Francis Harbour	Antigonish-Guysboro'.N S	Mulgrave 529
St. Francois d'Assise	Bonaventure...Q	St. Alexis 529
St. Francois de Kent	Kent.....N B	Buctouche 529
*St. Francois de Madawaska	Restigouche-MadawaskaNB	700 (R R name Ledges)
St. Francois de Masham.....	Wright.....Q	Wakefield 535
St. Francois d'Orleans	Quebec-MontmorencyQ	*via* Quebec, Q
St. Francois de Sales Station	Laval-Two Mountains..Q	535.21(R R name De Sales)
St. Francois du Lac . 673	Nicolet-Yamaska....Q	529·108
Ste. Francoise ..	Rimouski .....Q	Trois Pistoles 529
St. Francois Montmagny	Bellechasse....Q	529.115 (R R n. St Francois)
St. Francois Sta	Bellechasse ....Q	529.115
St. Francois Xavier	Portage la Prairie.....M	White Plains 529
St. Francois Xavier de Brompton	Richmond-Wolfe .....Q	Windsor Mills 529
St. Francois Xavier de Viger	Témiscouata...Q	St. Arsene 529
St. Frédéric....	Beauce.....Q	Tring Jct 675
Saint Front....	Humboldt.....S	Archerwill 535 or Naicam 535
St. Fulgence.....	Chicoutimi....Q	*via* Chicoutimi, Q
*St. Gabriel de Brandon 1,675	Berthier-Maskinonge.Q	535.17 (R R name St. Gabriel)
St. Gabriel de Gaspé	Gaspé .....Q	Grande Riviere529
St. Gabriel de Kamouraska	Kamouraska ...Q	Riviere Ouelle 529
St.Gabriel de Kent	Kent.....N B	Buctouche 529
St. Gabriel de Rimouski	Rimouski.....Q	Luceville 529
St. Gabriel Est .	Rimouski.....Q	Luceville 529
†St. Gabriel Sta.	Portneuf.....Q	Valcartier 529
St. Gédéon .. 683	Lake St. John-Roberval ...Q	529.105
St. Gédéon de Beauce	Beauce.....Q	St. Georges 675
St. Gedeon Sta..	Lake St John-Roberval ...Q	529.105
†Ste. Genevieve	St. Boniface ..M	584 (Ross P.O)
†Ste. Genevieve..	Jacques CartierQ	529·91
*Ste. Geneviève de Batiscan	Champlain....Q	Batiscan 535
Ste. Geneviève de Pierrefonds 635	Jacques CartierQ	Beaconsfield 529 535
*St. George..1,169	Charlotte...N B	535.312
St. George.....	Springfield....M	Pine Falls 529
*St. George.....	Brant.....O	529.201
†St. Georges....	Joliette-L'Assomption-Montcalm...Q	529.102
St. Georges Channel	Inverness-Richmond. NS	West Bay Road 529
*St. Georges de Beauce	Beauce.....Q	675.1 (R R name St. Georges)
St. Georges de Champlain....	Champlain ....Q	Garneau 529, 535
St. Georges de Malbaie	Gaspé.....Q	529·116 (R R n. St. Georges)
St. Georges de Windsor	Richmond-Wolfe .....Q	Danville 529
St. Georges Ouest	Beauce.....Q	St. Georges 675
St. Gerard. .501	Richmond-Wolfe.....Q	675
St. Gerard des Laurentides	St. Maurice-Lafleche.....Q	Shawinigan Falls. 529, 535
St. Gerard d'Yamaska	Nicolet-Yamaska.. Q	Yamaska 529
St. Germain	St. Boniface...M	*via* St. Norbert
Ste.Germaine St'n	Dorchester....Q	675.1
St. Germain de Grantham	Drummond-Arthabaska..Q	529.86 (R R name St. Germain)
St. Germain de Kamouraska	Kamouraska.. Q	Dessaint 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION SEE KEY PP. 107–113
Ste. Gertrude	Nicolet-Yamaska...Q	Daveluyville 529
Ste. Gertrude de Pontiac	Pontiac.....Q	Amos 529
St Gervais	Bellechasse...Q	St. Charles 529
St Gilbert	Portneuf.....Q	Deschambault 535, 529
St. Giles	Lotbinière.....Q	St. Agapit 529
Saint Godefroi	Bonaventure..Q	529-116 (RR name St. Godfroi)
St. Grégoire	NicoletYamaskaQ	529.88-108
†St. Gregoire	StJohn's-Iberville-Napierville...Q	529.90, 535.3
St. Gregoire	Kent.....N B	McKee Mills 529
*St. Gregor....96	Humboldt..Sask	529.259
St. Guillaume d'Upton	Nicolet-Yamaska...Q	535.1 (R R name St. Guillaume)
St.Guillaume Nord	Joliette-L'Assomption-Montcalm..Q	St. Felix 535
St. Guillaume Sta. 768	Nicolet-Yamaska...Q	535.1 (R R name St. Guillaume)
St. Guy	Rimouski.....Q	Trois Pistoles 529
Ste. Hedwidge de Roberval	Lake St. John-Roberval....Q	Roberval 529
Ste. Hélène de Bagot....233	St. Hyacinthe-Bagot.....Q	529.86 (RR n. Bagot)
Ste. Hélène de Chester	Drummond-Arthabaska..Q	Princeville 529
Ste.Hélène de Kamouraska	Kamouraska...Q	529.115 (RR name Ste. Helene)
St. Hélène de la Croix	Bonaventure..Q	Bonaventure 529
St. Helier	Gaspé.....Q	Gaspé 529
Ste. Hénédine	Dorchester....Q	675.3
St. Henri de Lévis 479	Bellechasse....Q	675.3 (R R.n., St. Henry Village)
**St. Henri de Montreal*	St. Henri.....Q	535.3, 529.82-83 (Part of Montreal)
†St.Henry Village	Lévis.....Q	675.3
St. Hermas	Laval-TwoMts.Q	535.18
**St. Herménégilde*	Stanstead....Q	Coaticook 529
St. Hilaire	Restigouche-MadawaskaNB	Albertine 529
StHilairedeDorset	Beauce.....Q	St. Evariste 675
**St. Hilaire Sta.*	Chambly-Rouville....Q	529.82
St. Hilaire Village 724	Chambly-Rouville....Q	529.82
St. Hilarion	Charlevoix-Saguenay....Q	Les Eboulements 529
Saint Hippolyte	The Battlefords.S	Vawn 529
St. Hippolyte de Kilkenny	Terrebonne....Q	Shawbridge 535, 529
St. Honoré	Beauce.....Q	St. Evariste 675
St. Honore de Témiscouata	Témiscouata...Q	700 (R R name St. Honore)
St. Hubert	Chambly-Rouville....Q	529.82
St. Hubert de Temiscouata	Temiscouata...Q	St. Honore 700
St. Hubert Miss'n	Qu'Appelle Sask	Whitewood 535
St. Hugues ..449	St. Hyacinthe-Bagot.....Q	535.1
**St. Hyacinthe* 17,723	St. Hyacinthe-Bagot.....Q	535.1, 529.82–109
St. Ignace	Kent.....N B	Richibucto 529
S.Ignace d'Loyola	Berthier-Maskinonge.Q	Berthierville 535
St. Ignace de Stanbridge	Brome-Missisquoi...Q	Bedford 535
St. Ignace du Lac	Berthier-Maskinongé.Q	St. Felix 535
St. Irène de Matapedia	Matapedia-Matane.....Q	Amqui 529
St. Irénée	Charlevoix-Saguenay....Q	529.122
St.Irénéeles Bains	Charlevoix-Saguenay....Q	St. Irénée 529
St. Isidore	Gloucester..N B	Tracadie 529
St. Isidore d'Auckland	Compton.....Q	535-9 (RR name St. Isidore)
St. Isidore, Dorchester 548	Dorchester....Q	529.118
**St. Isidore, Laprairie.*	Beauharnois-Laprairie....Q	529.81
St. Isidore de Bellevue.	Rosthern.....S	Duck Lake 529
St. Isidore de Gaspé.	Gaspé.....Q	Ste. Therese de Gaspé 529
St. Isidore Junc.	Beauharnois-Laprairie....Q	529.80–81
St. Isidore de Prescott.	Prescott.....O	Maxville 529
**St. Jacob's*	Waterloo N R.O	529.181
St. Jacques .1,628	Joliette-L'Assomption-Montcalm...Q	529 102
St. Jacques	Restigouche-MadawaskaNB	700 (R R name St Jacques Church)
†St. Jacques Church	Restigouche-MadawaskaNB	700
**St. Jacques le Mineur.*	Beauharnois-Laprairie...Q	St. Philippe 535
**St. James*	Winnipeg South Centre....M	Sub P.O. of Winnipeg, M
St. James Park	103 Stanley St.	Sub P O of London
St. Janvier	Terrebonne...Q	535.23
**St. Jean* .13,563	St. John's-Iberville-Napierville..Q	543.1, 535.3, 529.87-90 (R R name St. Johns)
St. Jean Baptiste	Provencher.M	529.221, 585.2,647
St. Jean Baptiste	Kent.....N B	Buctouche 529
St.JeanBaptiste, de Montreal.	Cartier.....	Part of Montreal City
St. Jean Baptiste de Rouville....	Chambly-Rouville....Q	St. Hilaire 529
StJeanChrystome	Bellechasse...Q	529.116–118
St.Jean deBrébeuf	Lake St. John-Roberval....Q	Roberval 529
St Jean de Cherbourg.....	Matapedia-Matane.....Q	Matane 528
St.Jean de Dieu	Rimouski.....Q	Trois Pistoles 529
S.Jean d'laCroix	Outremont....Q	via Montreal, Q
St. Jean de la Lande	Témiscouata...Q	Ste. Rose 700
St. Jean de Matapedia....	Bonaventure..Q	St. Alexis 529
St.Jean de Matha	Joliette-L'Assomption-Montcalm..Q	St. Felix 535
St.Jean des Piles.	St. Maurice-Lafleche....Q	Grandes Piles 535
St. Jean d'Irlande	Megantic-Frontenac..Q	Thetford Mines675
St.Jean d'Orléans	Quebec-MontmorencyQ	Village Montmorency 676
St. J.l'Evangélist	Bonaventure...Q	Nouvelle 529
Ste. Jeanne d'Arc de Matane	Matapedia-Matane.....Q	St. Moise 529
St. Jean Port Joli	Montmagny-L'Islet.....Q	529.115
St. Jean Port Joli Sta.	Montmagny-L'Islet.....Q	529.115
St. Jean sur Lac.	Labelle.....Q	Mont Laurier 535
**St. Jérome* 11286	Terrebonne....Q	529.97–99, 535.23
St. Joachim de Courval.	Nicolet-Yamaska....Q	St. Cyrille 529
St. Joachim de Montmorency	Charlevoix-Saguenay...Q	529.122, 676 (RR n. St. Joachim)
St. Joachim de Shefford.	Shefford.....Q	Warden 535
St. Joachim.... River Ruscom	Essex E R....O	535.42 (R R name St. Joachim)
St. Jogues.	Bonaventure...Q	St. Godfroi 529
St. Jogues Sud	Bonaventure..Q	Paspebiac 529
**Saint John* 51,741	St. John-Albert NB	529.42–58 535.307–312, 372, 389, 390. 392, 403, 369.4, 102
Haymarket Sq.	259 Waterloo St.	Saint John City
**Indiantown*	79 Main St.	Saint John City
Marsh Bridge	15 Marsh Road	Saint John City
St. John North	413 Main St.	Saint John City

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION SEE KEY PP. 107-113
*St. John West.	252 King St. W..	Saint John City
Union St.	211 Union St.	Saint John City
†St. Johns.....	St.John's-Iberville Napierville...Q	(See St. Jean)
St. Josaphat.....	Chambly-Rouville.....Q	*via* St. Lambert
St. Joseph.....	Westmorland NB	College Bridge 529
St. Joseph.....	Antigonish-Guysboro'..NS	James River 529
St. Joseph.....	Provencher....M	*via* Letellier
*St. Joseph d' Alma 6,436	Lake St. John-Roberval....Q	505.1
St. Joseph de Beauce 1,887	Beauce.....Q	675.1 (R R name St. Joseph
*St. Joseph de Grantham 5,555	Drummond-Arthabaska..Q	Drummondville 529, 535
St. Joseph de Kamouraska	Kamouraska ..Q	St. Andre 529
St. Joseph de Kent	Kent.....N B	Buctouche 529
St. Joseph de la Rive 316	Charlevoix-Saguenay....Q	Les Eboulements 529
St. Joseph de Lepage	Rimouski.....Q	Mont Joli 529, 528
St. Joseph de Lewis	Lévis.....Q	529.115 or *via* Lévis
St. Joseph de Madawaska	Restigouche-MadawaskaNB	St. Jacques Church 700
St. Joseph de Matapedia	Bonaventure...Q	St. Alexis 529
St. Joseph de Mekinak.	St. Maurice-Lafleche....Q	Grandes Piles 535
St. Joseph de Sorel 2,206	Richelieu-Vercheres...Q	529·108
St. Joseph du Lac	Laval-Two Mountains..Q	529.124 or Fresniere 529
St. Joseph du Moine	Inverness-Richmond .NS	*via* Margaree Harbour NS or Inverness 529
*St. Jovite. 1058	Terrebonne....Q	535.23
St. Jovite Sta.	Terrebonne....Q	535.23
St. Jude.....	Richelieu-Vercheres...Q	529·109 (R R name St.Jude's
St. Jules de..... Beauce.	Beauce.....Q	675.2 (Railway n St Jules)
St. Jules de Maria	Bonaventure...Q	Cascapedia 529
Ste. Julie de Verchères.	Chambly-Rouville....Q	St. Bruno 529
Ste. Julie Station	Mégantic-Frontenac...Q	529.84
St. Julien.....	Rosthern.....S	Carpenter 529
*St. Julienne....	Joliette-L'Assomption-Montcalm...Q	529.97
St. Just de ..... Bretenières	Montmagny-L'Islet.....Q	Daaquam 675
St. Juste du Lac.	Temiscouata ..Q	Notre Dame du Lac 700
St. Justin.....	Berthier-Maskinonge.Q	529.85
†Ste. Justine....	Dorchester....Q	675.1 (Kirouac PO)
Ste. Justine de Newton.	Vaudreuil-Soulanges....Q	St. Justine Sta. 529
Ste. Justine Sta.	Vaudreuil-Soulanges....Q	529.211
St. Kilda.....	Medicine Hat..A	Coutts 535
St. Labre..	Provencher...M	Woodridge 529
*St. Lambert 6,320	Chambly-Rouville....Q	529.82–87–108 629
St. Lambert Annex	Chambly-Rouville.....Q	St. Hubert 529
St. Lambert de Lévis	Lotbiniere ....Q	Ville Lambert 675
St. Laurent.....	Portage la Prairie.....M	529.231
St. Laurent d'Orleans	Quebec-MontmorencyQ	Village Montmorency 676
St. Laurent..... Grandin.	Rosthern...Sask	Duck Lake 529
†St. Laurent Montreal 6,095	JacquesCartier Q	529 (freight only) or *via* Mont'l,Q
St. Lazare.....	Kent.....N B	St. Anthony 529
St. Lazare.....	Marquette....M	529.245 (R R name Lazare)
St. Lazare de Vaudreuil	Vaudreuil-Soulanges....Q	St. Lazare 535
St. Lazare..... Station	Vaudreuil-Soulanges...Q	535.33
St. Lazare Village	Bellechasse....Q	St. Damien 529
St. Leandre.....	Matapedia-Matane.....Q	528 (P O 5 miles)
St. Leolin	Gloucester..N B	529.60
St. Leon.....	Berthier-Maskinongé.Q	Louiseville 535
St. Léon.....	Macdonald...M	Somerset 529
St. Leonard .1095	Restigouche-MadawaskaNB	535.302, 529 51-52
St. Leonard..... d'Aston 562	Nicolet-Yamaska ...Q	St. Leonard de Nicolet 529
†St. Leonard de Nicolet	Nicolet-Yamaska ...Q	529.86-111
St. Leonard de Pt. Maurice 540	Mercier .....Q	*via* Montreal, Q
St. Leonard de Portneuf	Portneuf.....Q	529.105
St. Leon de Chicoutimi	Chicoutimi....Q	Isle Maligne 505
†St. Leon Hot Springs	Kamloops...BC	445.1 or Arrow Head 535
St. Leon le Grand	Matapedia-Matane. ...Q	Amqui 529
St. Liboire... 464	St. Hyacinthe-Bagot.....Q	529.82
St. Liguori.....	Joliette-L'Assomption-Montcalm...Q	Montcalm 529
St. Lin.....	Joliette-L'Assomption-Montcalm...Q	535.24
†St. Lin.... 1332	Joliette-L'Assomption-Montcalm...Q	529.97
*St. Lina.....	Athabaska....A	Mallaig 529
St. Louis.....	Rosthern.....S	529.249
St. Louis.....	Prince.....P E I	529.1
†St. Louis.....	Chicoutimi....Q	685
†St. Louis.....	Beauharnois-Laprairie...Q	529.211
St. Louis Cape...	Kent.....N B	Richibucto 529
St. Louis de Bonsecours	Richelieu-Vercheres...Q	529.109 (RR name St. Louis)
St. Louis de Champlain	Champlain....Q	*via* Trois Rivieres
St. Louis de Courville	Quebec-MontmorencyQ	Montmorency Falls 676
St. Louis de Gonzague	Beauharnois-Laprairie....Q	St. Louis 529
St. Louis de Kent	Kent.....N B	Richibucto 529
St. Louis de Masham	Wright.....Q	Wakefield 535
St. Louis du Ha Ha	Témiscouata...Q	700
St. Louis Station.	Temiscouata...Q	700 (Ry name St. Louis du Ha Ha)
Ste. Louise.....	Kamouraska ..Q	529.115
*St. Luc.....	St. John's-Iberville-Napierville Q	*via* St. Jean, Q.
St. Luc.....	Kent.....N B	Acadiaville 529
St. Luc de Matane	Matapedia-Matane.....Q	Matane 528
Ste. Luce.....	Rimouski.....Q	Luceville 529
Ste Lucie de Beauregard	Montmagny-L'Islet.....Q	Lake Frontier 675
Ste. Lucie de Doncaster	Terrebonne....Q	Ste. Agathe 535
St. Lucien.....	Drummond-Arthabaska..Q	St. Cyrille 529
St. Ludger.....	Beauce.....Q	St. Samuel 675
St. Ludger River du Loup	Témiscouata..Q	Riviere du Loup 529,700
St. Luke.....	Qu'Appelle .Sask	Whitewood 535
St. Lupicin.....	Macdonald ...M	Babcock 529
Ste. Madeleine 450	St Hyacinthe-Bagot.....Q	529.82
†Ste. Madeleine..	Marquette.....M	Binscarth 535
St. Magloire.....	Bellechasse....Q	St. Camille 675
St. Majorio.....	Drummond-Arthabaska..Q	Drummondville 535, 529
*St. Malachie ...	Dorchester....Q	529.118

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION SEE KEY PP. 107–113
St. Malachie Stn.	Dorchester....Q	529.118
St. Malo	Compton.....Q	535·9
St. Malo	Provencher...M	Dufrost 535
**St. Marc*	Richelieu-Verchères...Q	Beloeil 529
St. Marc des Carrieres 2,099	Portneuf.....Q	529·120 (Ry. name St. Marc)
St. Marcel	Kent.....N B	Shediac 529
St. Marcel de L'Islet	Montmagny-L'Islet.....Q	Bras D'Apic 529
St. Marcel de Richelieu	Richelieu-Vercheres....Q	Cavignac 535
St. Marcellin	Rimouski.....Q	Luceville 529
Ste. Marcelline de Radstock	Joliette-L'Assomption-Montcalm...Q	Joliette 529, 535
St. Marcellin Est	Rimouski.....Q	Luceville 529
†St. Margaret	Halifax.....N S	529.25 (Head of St. Margarets Bay PO)
St. Margarets	Northumberl'dNB	Chatham 529
St. Margaret Village	Cape Breton N.-Victoria...N S	*via* Bay St. Lawrence
†Ste. Marguerite Bay Mill	Charlevoix-Saguenay...Q	Tadoussac 329.8, 337.2
Ste. Marguerite de Dorchester	Dorchester....Q	Ste. Henedine 675
St. Marguerite Marie	Bonaventure..Q	Causapscal 529
Ste. Marguerite Nord	Bonaventure..Q	Causapscal 529
Ste. Marguerite Station	Terrebonne....Q	535.23
Ste. Marie Beauce 1,725	Beauce.....Q	675 (R R name Ste. Marie)
Ste. Marie de Blandford	Lotbiniere ....Q	Lemieux 529
†Ste. Marie de Charlevoix	Charlevoix-Saguenay ...Q	Les Eboulements 529
Ste. Marie Salomée	Joliette-L'Assomption-Montcalm...Q	Salomé 529
St. Mark's	Portage la Prairie M	Poplar Point 535
Ste. Marthe.. 260	Vaudreuil-Soulanges...Q	St. Clet 535
Ste. Marthe de Gaspé	Gaspé.....Q	*via* Ste. Anne des Monts
Ste. Marthe-Rocanville	Qu'Appelle..Sask	Rocanville 535
St. Martin	Laval-Two Mountains..Q	St. Martin Jc. 535
St. Martin de Clare	Shelburne-Yarmouth-Clare NS	Meteghan 562
†St. Martin de Kent	Kent.....N B	Notre Dame 529
†St. Martin Junc	Laval-Two Mountains..Q	535.18-21
Ste. Martine	Chateauguay-Huntingdon..Q	529.81-89
**St. Martin's*	St. John-Albert NB	Saint John 529, 535
St. Martin Station	Selkirk.....M	529.231
†St. Mary	Beauce.....Q	(see Ste. Marie)
**St. Mary's* 3,600	Perth.....O	529.183, 535.53
†St. Mary's Junc	Perth.....O	529.183-185
St. Mary's River	Antigonish-Guysboro'. NS	Antigonish 529
St. Mary's Road	King's.....PEI	Montague 529
St. Mathias	Chambly-Rouville....Q	Richelieu 629
St. Mathieu	Rimouski.....Q	St. Simon 529
St. Mathieu de Laprairie	Beauharnois-Laprairie....Q	630 (R R name St. Mathieu)
Ste. Mathilde	Charlevoix-Saguenay....Q	La Malbaie 529
St. Maure	Restigouche-Madawaska NB	Eel River 529
St. Maurice	Champlain ...Q	535.19
St. Maurice	Kent .....N B	Buctouche 529
St. Maurice de Dalquier	Chapleau.....Q	Amos 529
St. Maxime	Beauce.....Q	Scotts Jct. 675
St. Médard	Rimouski.....Q	Trois Pistoles 529
Ste. Mélanie	Joliette-L'Assomption-Montcalm...Q	Joliette 535, 529
St. Methode de Frontenac	Megantic-Frontenac...Q	Robertson 675
**St. Michael*	Vegreville..A	535·226
†St. Michel	St Johns-Iberv'le-Napierville..Q	529.80
St. Michel de Bellechase	Bellechasse....Q	La Durantaye 529
St. Michel de Napierville	St Johns-Iberv'le-Napierville..Q	St. Michel 529
St. Michel des Saints	Berthier-Maskinonge Q	St. Felix 535
St. Michel de Wentworth	Argenteuil....Q	Lachute 535
St. Michel Sta.	St. Johns-Iberville-Napierville..Q	529.80
St. Modeste	Témiscouata..Q	700 (P O 2m. from R R.)
St. Moise 833	Matapedia-Matane....Q	529.50
St. Moise Station	Matapedia-Matane....Q	529.50
†Ste. Monique	Nicolet-Yamaska....Q	529·111 (Grand St. Esprit P O)
Ste. Monique de Nicolet	Nicolet-Yamaska ..Q	St. Monique 529
Ste. Monique des deux Montagnes	Laval-Two Mountains Q	Deux Montagnes 529
St. Monique, Lac St. Jean	Lake St. John-Roberval....Q	Isle Maligne 505
St. Narcisse	Champlain....Q	535.19 (P O 3½ m. from R R)
St. Narcisse de Rimouski	Rimouski.....Q	Rimouski 529
St. Nazaire	St. Hyacinthe-Bagot.....Q	St. Eugene 529
St. Nazaire de Buckland	Dorchester....Q	St. Malachie 529
St. Nazaire de Chicoutimi	Chicoutimi....Q	Isle Maligne 505
St. Nérée	Bellechasse....Q	St. Lazare 529
St. Nérée Station	Bellechasse....Q	529.118
St. Nicholas	Lotbiniere....Q	529.86 (PO 3 miles)
St. Nicholas Sta'n	Lotbiniere....Q	529.86 [from RR)
Saint Ninian	Inverness-Richmond..NS	Glencoe 529
St. Norbert	Berthier-Maskinonge Q	529.85
St. Norbert	Kent.....N B	Coal Branch 529
St. Norbert	St. Boniface..M	529.221, 585.2, 647
St. Norbert d'Arthabaska	Drummond-Arthabaska..Q	Princeville 529
St. Octave	Matapedia-Matane.....Q	529.50
St. Octave de l'Avenir	Gaspé.....Q	Cap Chat 348.1
St. Odilon	Dorchester....Q	St. Joseph 675
St. Ola	Hastings-Peterboro'...O	529.147
St. Olivier	Kent.....N B	Richibucto 529
St. Omer	Bonaventure .Q	529·116
St Onésime	Kamouraska ..Q	Ste. Anne 529
St. Onge	Russell.....O	Embrun 633
St. Ouens	Springfield....M	535.102
St. Ours 606	Richelieu-Vercheres ...Q	St. Roch 529
St. Pacome. 1,254	Kamouraska...Q	Riviere Ouelle 529
St. Pacome Sta'n	Kamouraska...Q	529.115
St. Pamphile	Montmagny-L'Islet.....Q	Lafontaine 529
St Pascal. 1,263	Kamouraska...Q	529.115
St. Paschal Baylon	Russell.....O	Bourget 535
St. Patrick	Témiscouata..Q	Riviere du Loup 529, 700
St. Patrick's Channel	Cape Breton N.-Victoria...N S	Nyanza 364 or Iona 529
St. Paul	St. Ann.....Q	(Part of Montreal)
St. Paul.... 1018	Athabaska....A	529.318
†St. Paul	Pictou.....N S	529.21

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION SEE KEY PP. 107-113
Ste. Paula	Matapedia-Matane....Q	Sayabec 529
St. Paul de Chester	Drummond-Arthabaska..Q	Victoriaville 529
St. Paul de la Croix	Témiscouata...Q	Isle Verte 529
St. Paul de Montminy	Montmagny-L'Islet.....Q	St. Euphemie 529
St. Paul d'Industrie.	Joliette-L'Assomption-Montcalm..Q	Joliette 535, 529
St. Paul du Nord.	Charlevoix-Saguenay...Q	*via* Les Escoumains
St. Paul Est.	Montmagny-L'Islet .....Q	St. Euphemie 529
St. Paulin .. 748	Berthier-Maskinongé..Q	529.85
†St. Paul Junc.	Edmonton E...A	529.260–318
St. Paul l'Ermite	Joliette-L'Assomption-Montcalm...Q	529.85
St. Paul's	Kent.....N B	Canaan 529
†St. Paul's Island	Cape Breton N.-Victoria...N S	*via* Bay St Lawrence
St. Paul's Stat'n	Perth.....O	529 185
St. Paul Sud....	Montmagny-L'Islet.....Q	St. Euphemie 529
Ste Perpetue.....	Nicolet-Yamaska ..Q	529.86
Ste. Perpetue de l Islet	Kamouraska...Q	Lafontaine 529
St. Perpetue Sta.	Nicolet-Yamaska ...Q	529.86
**St. Peters* 1,106	Inverness-Richmond..NS	529.24, 360 [St. Peter's)
St. Peter's Bay...	King's....P E I	529.4 (R R n.
Ste. Petronille	Quebec-Montmorency Q	Village Montmorency 676
St. Philemon	Bellechasse....Q	Armagh 529
St. Philemon Nord	Bellechasse....Q	Armagh 529
St. Philemon Sud	Bellechasse....Q	Langlois 529
St. Philibert.....	Beauce.....Q	Morisset 675
†St. Philippe....	Westmorland NB	Shediac 529
**St. Philippe d'Argenteuil*	Argenteuil.....Q	Staynerville 535
St. Philippe de Chester	Drummond-Arthabaska..Q	Victoriaville 529
St. Philippe de Laprairie	Beauharnois-Laprairie....Q	535.3 (R R name St. Philippe)
St. Philippe de Neri	Kamouraska...Q	529.115
St. Philips.....	Mackenzie Sask	Kamsack 529
Ste. Philomene...	Beauharnois-Laprairie....Q	529.81
**St. Pie* 1013	St. Hyacinthe-Bagot.....Q	535.1
St. Pie de Guire	Nicolet-Yamaska....	St. Francois du Lac 529
St. Pierre....	Kent.....N B	Buctouche 529
†St. Pierre... 311	Joliette-L'Assomption-Montcalm...Q	Joliette 529, 535
St. Pierre Baptiste	Mégantic-Frontenac...Q	Plessisville 529
St. Pierre de Charlesbourg	Quebec-Montmorency Q	Charlesbourg 529
St. Pierre d'Orléans	Quebec-Montmorency Q	Village Montmorency 676
St Pierre de Wakefield	Wright.....Q	Wakefield 535
St Pierre Jolys	Provencher...M	Carey 535
St. Pierre les Becquets	Lotbiniere.... Q	Batiscan 535
St. Pierre Montmagny	Montmagny-L'Islet.....Q	529.115 (R R n. St. Pierre)
**St. Placide....*	Laval-Two Mountains Q	529.91
St. Placide de. Charlevoix	Charlevoix-Saguenay....Q	Baie St. Paul 529
St. Polycarpe 465	Vaudreuil-Soulanges...Q	529.211
St. Pons.....	Gloucester.. NB	Tracadie, 529
St. Prime... 439	Lake St. John-Roberval.. Q	529.106
St. Prosper.....	Champlain ...Q	529.85-120
St. Prosper..... de Dorchester	Dorchester... Q	Morisset 675
St. Quentin.....	Restigouche-MadawaskaNB	529.52
St. Raphael 712	Bellechasse....Q	St. Vallier 529
Bellechasse		
St. Raphael, West	Glengarry.....O	Green Valley 535
**St. Raymond* 2152	Portneuf.....Q	529.105
†St. Raymond...	Provencher...M	Giroux 529
St. Rédempteur.. 683	Vaudreuil-Soulanges...Q	Rigaud 535
St. Régis.....	Chateauguay-Huntingdon..Q	*via* Cornwall, O
**St. Remi* ..1,426	St. Johns-Iberville-Napierville..Q	529.80
**St. Remi d'Amherst*	Labelle.....Q	529·99 (RR n. Lac Remi)
St. Remi de Tingwick	Drummond-Arthabaska..Q	Warwick 529
St. René.....	Beauce.....Q	St. Georges 675
Ste. Rita.....	Temiscouata...Q	Trois Pistoles,529
St. Robert.....	Richelieu-Vercheres...Q	529·109
St. Roch ..... de l'Achigan	Joliette-L'Assomption-Montcalm...Q	L'Epiphanie 535 529
**St. Roch de Quebec*	274 St.Joseph St.	Quebec City
**St. Roch..... de Richelieu*	Richelieu-Vercheres ..Q	529·108
St. Roch..... des Aulnais	Kamouraska ..Q	Ste. Louise 529
St. Romain.....	Compton.....Q	St. Sebastien 675
St. Romuald d'Etchemin 4015	Lévis.....Q	529.86, (R R n. St. Romuald
Ste. Rosaire....	Drummond-Arthabaska..Q	Defoy 529
Ste. Rosalie.....	St. Hyacinthe-Bagot.....Q	535.1, 529.82-86
†St. Rosalie Junc	St. Hyacinthe-Bagot.....Q	535.1,529.82-86
Ste. Rose . 3305	Laval-Two Mountains..Q	535.18
†Ste. Rose.....	Dorchester....Q	675.1
†Ste. Rose.....	Témiscouata...Q	700
Ste. Rose.....	Inverness-Richmond..NS	Inverness 529
†Ste. Rose.....	Dauphin .....M	529·248 (Ste. Rose du Lac PO)
Ste. Rose de Lima	Hull.....Q	Templeton 535
Ste. Rose..... de Watford	Dorchester....Q	Ste. Rose 675
**Ste. Rose du.... Dégele*	Témiscouata...Q	700 (R R name Ste. Rose)
Ste. Rose du Lac. 359	Dauphin.....M	529.248 (R R name Ste. Rose)
Ste. Rose du Nord	Chicoutimi....Q	Bagotville 685
Ste. Rose, Gloucester	Gloucester..N B	Ferguson 529
Ste. Rose Station	Laval-Two Mountains Q	535·18
†Ste. Rosette....	Gloucester..N B	Nigadoo 529
Ste. Sabine ...	Brome-Missisquoi. Q	535.1
Ste. Sabine de Bellechase	Bellechasse....Q	Ste. Sabine 675
Ste. Sabine Stat'n	Bellechasse....Q	675.1
St. Samuel de Gayhurst	Beauce.....Q	St. Samuel 675
St.Sam'l de Horton	Nicolet-Yamaska....Q	St. Wenceslas 529
St. Samuel Sta...	Compton.....Q	675.2
Saints Anges....	Beauce.....Q	Vallee Jct. 675
**St. Sauveur des Montagnes* .601	Terrebonne....Q	529.99 (R R name St. Sauveur)
**St. Sauv'r de Qu*	834 St. Valier St	Quebec City
**Ste. Scholastique* 777	Laval-Two Mountains Q	535.18
St Sébastien.	St. John's-Iberville-NapiervilleQ	Stanbridge535,543
St.Sébastien Sta 222	Megantic-Frontenac...Q	675.2 (R R name St. Sebastian)

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION SEE KEY PP. 107-113
St. Sébastien de Beauce	Megantic-Frontenac...Q	St. Sebastien 675
Ste. Seraphine	Drummond-Arthabaska..Q	Victoriaville 529
St Sévère	Three Rivers..Q	Yamachiche 535
St. Sévérin de Beaurivage	Lotbiniere.....Q	Tring Jct. 675
St. Siméon 856	Charlevoix-Saguenay Q	329.8,337·2, or La Malbaie 529
St. Siméon de Bonaventure	Bonaventure...Q	529·116(RR name St. Simeon)
St. Simeon Est	Bonaventure...Q	St. Simeon 529
St. Simeon Ouest	Bonaventure ...Q	St. Simeon 529
St. Simon de Bagot	St. Hyacinthe-Bagot.....Q	535.1 (R R name St. Simon)
St. Simon de Drummond	Drummond-Arthabaska..Q	Drummondville 529, 535
St. Simon de Rimouski	Rimouski.....Q	529.50 (R R name St. Simon)
St. Simon les Mines	Beauce.....Q	Beauceville 675
St. Sixte	Labelle.....Q	Thurso 535
Saints Martyrs	Megantic-Frontenac...Q	Garthby 675
Ste. Sophie de Lacorne	Terrebonne...Q	529.97(R R n. Ste Sophie)
Ste. Sophie de Levrard	Lotbiniere.....Q	Manseau 529
Ste. Sophie de Mégantic	Mégantic-Frontenac...Q	Plessisville 529
St. Sosime	Kent.....N B	Adamsv'le529,645
St. Stanislas	Lake St. John Roberval....Q	Dolbeau 529
St. Stanislas de Champlain	Champlain....Q	529.85 (R R name St. Stanislas)
St. Stanislas de Kostka	Beauharnois-Laprairie....Q	633.1 (R R name St. Stanislas)
St. Stephen 3,306	Charlotte...N B	535.308 403. By Bridge with Calais, Me
St. Sulpice	Joliette-L'Assomption-Montcalm...Q	L'Assomption 529
St. Sylvère 215	Nicolet-Yamaska....Q	Daveluyville 529
St. Sylvestre 294	Lotbinière....Q	St. Agapit 529
St. Télesphore	Vaudreuil-Soulanges...Q	535.33
†St. Teresa	King's....P E I	529.3
St. Tharsicius	Matapedia-Matane ....Q	Amqui 529
Ste. Thècle 90	Champlain....Q	529.92
Ste. Thècle Sta	Champlain....Q	529.92
St. Theodore	Joliette-L'Assomption-Montcalm...Q	Rawdon 529
St. Théodore d'Acton	St. Hyacinthe-Bagot.....Q	Actonvale 529, 535
Ste. Théodosie	Richelieu-Verchères...Q	Verchères 529
St. Theophile	Beauce.....Q	St. Georges 675
Ste. Thérèse de Blainville 4,661	Terrebonne....Q	535.18-23-24 (RR n. Ste. Therese)
Ste. Therese de Gaspe	Gaspe.....Q	529.116
Ste. Therese de Gatineau	Wright.....Q	Maniwaki 535
St. Thomas 17,045	Elgin .....O	529.209, 535.38, 623.34-37-38, 617, 656.2, 712
†St. Thomas	Chicoutimi...Q	685
St. Thos. d'Aquin	St. Hyacinthe-Bagot .....Q	St. Hyacinthe 529, 535
St. Thos. de Caxt'n	Three Rivers .Q	Yamachiche 535
St. Thomas de Joliette	Joliette-L'Assomption-Montcalm. .Q	535.17 (R R name Voligny)
St. Thomas de Kent	Kent.....N B	Buctouche 529
†St. Thomas de Sou'anges	Vaudreuil-Soulanges...Q	St. Zotique 529
St. Thuribe	Portneuf.....Q	St. Casimir 529
St. Timothée 716	Beauharnois-Laprairie....Q	633.1
St. Tite 2,371	Champlain....Q	529.92
St. Tite des Caps	Charlevoix-Saguenay...Q	St. Joachim 676, 529
St. Ubald 447	Portneuf.....Q	St. Casimir 529
**St. Ulric* 895	Matapedia-Matane.....Q	528 (R R n. Riviere Blanche)
St. Urbain de Charlevoix	Charlevoix-Saguenay...Q	Baie St. Paul 529
St. Urbain de Chateauguay	Chateauguay-Huntingdon.Q	St. Martine 529
Ste. Ursule	Berthier-Maskinongé.Q	529.85 (P O 4½ miles from R R)
†St. Ursule Falls	Berthier-Maskinongé.Q	529.85
**St. Valentin*	St. John's-Iberville-Napierville ..Q	529·87
St. Valère de Bulstrode	Drummond-Arthabaska..Q	Black River 529
St. Valérien	Shefford.....Q	Upton 529
St. Valerien de Rimouski	Rimouski.....Q	Bic 529
St. Vallier	Bellechasse....Q	529.115
St. Vallier Station	Bellechasse....Q	529.115
Ste. Veronique	Labelle.....Q	Lacoste 535
St. Vianney	Matapedia-Matane.....Q	Amqui 529
Ste. Victoire	Richelieu-Vercheres....Q	Sorel 529
St. Victor	Wood MountainS	Assiniboia 535 or Willow Bunch 529
†St. Victor	Beauce.....Q	675·2 (Station St. Victor P O)
St. Victor de Beauce	Beauce.....Q	St. Victor 675
St. Victor de Bonaventure	Bonaventure...Q	Matapedia 529
St. Vincent	Athabaska ....A	St. Paul 529
St. Vincent de Paul	Laval-Two Mountains..Q	535.21
St. Vital	Winnipeg S...M	*via* Winnipeg, M
St. Walburg 435	N.Battleford..S	529.262
St. Wenceslas 298	Nicolet-Yamaska... Q	529.86
St. Wilfrid	Northumberland N B	Loggieville 529
**St. Williams*	Norfolk.....O	529.206
St. Yvon	Gaspé.....Q	Gaspé 529
St. Zacharie	Beauce... ... Q	Morisset 675
St. Zenon	Berthier-Maskinonge.Q	St. Felix 535
St. Zéphirin	Nicolet-Yamaska....Q	La Baie 529
St. Zotique ..218	Vaudreuil-Soulanges...Q	529.83
Saanichton	Nanaimo....B C	*via* Victoria, B.C.
Sable River	Shelburne-Yarmouth-Clare NS	529.26
Sable River West	Shelburne-Yarmouth-Clare NS	Sable River 529
†Sabourin	Grenville-Dundas .....O	535.59
Sabrevois	St. Johns'-Iberville-Napierville..Q	*via* Iberville, Que.
†Sachigo River	Kenora-Rainy River.O	185
**Sackville* 2,489	WestmorlandNB	529.12-54
†Sacre Cœur	Rimouski.....Q	529.50 (Notre Dame de Rimouski P O)
Sacré-Coeur de Marie	Mégantic-Frontenac...Q	Robertson 675
Sacré-Coeur, Saguenay	Charlevoix-Saguenay....Q	*via* Tadoussac
Saddle Lake	Vegreville.....A	Ashmont 529
Sadlow	Springfield....M	Spruce 584 or Lewis 529
Sadowa	Victoria.....O	Rathburn 529
Sagard	Charlevoix-Saguenay...Q	*via* St. Simeon
Sagathun	MapleCreekSask	Maple Creek 535
†Saguenay Power	Lake St. John-Roberval....Q	529·105, 505·1

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION SEE KEY PP. 107-113
Sahanatien	Muskoka-Ontario O	Bala 535 or Torrance 529
Sahtlam	Nanaimo B C	535.89
Salaberry	Mégantic-Frontenac Q	Black Lake 675
Salem	Wellington SR. O	Elora 535, 529
†Salem	St. John-Albert NB	529.66
Salem	Shelburne-Yarmouth-Clare NS	*via* Yarmouth, NS
Salem Road	Cape Breton N-Victoria NS	St. Peters 529
Salford	Oxford O	535.46
**Salisbury*	Westmorland NB	529.42-66
Salmo	Kootenay W BC	585.15
**Salmon Arm* 804	Kamloops B C	535.70
Salmon Bay	Charlevoix-Saguenay Q	Bonne Esperance 348.2
†Salmon Beach	Gloucester N B	529.60
Salmonhurst	Victoria-Carleton NB	New Denmark 529
†Salmon River	St. John-Albert NB	Saint John 529, 535
**Salmon River* 1,159	Shelburne-Yarmouth-Clare NS	Hectanooga 562
Salmon River Bridge	Halifax N S	Musquodoboit Harbour 529
Salmon River Lake	Antigonish-Guysboro' NS	Guysboro' 368, 366
Salmon Valley	Cariboo B C	Prince George 529
†Salome	Joliette-L'Assomption-Montcalm Q	529.85
†Saltaux	Battle River Alta	Manville 529
**Saltcoats* 451	Melville S	535.101
Saltel	St. Boniface M	Ste. Anne 529
Salter	Rosetown-Biggar S	529.250
Salt Prairie	Peace River A	Grouard 645
Salt Springs	Royal N B	Passekeag 529
Salt Springs	Pictou N S	West River 529
Salt Springs	Antigonish-Guysboro' NS	Antigonish 529
Salt Springs Sta.	Cumberland N S	529.12
Salvador 141	Kindersley S	529.291
Sambro 494	Halifax N S	*via* Halifax, N S
Samburg	Prince Albert S	Pr. Albert 529, 535
Sampson Cove	Inverness-Richmond NS	Louisdale 529
Samsonville	Inverness-Richmond NS	St. Peters 529
Sanatorium du Lac Edouard	Portneuf Q	Lac Edouard 529
Sanatorium St. Georges	Rimouski Q	*via* Mont Joli
Sanborn	Richmond-Wolfe Q	Disraeli 675
Sanca	Kootenay E. BC	Sirdar 535
San Clara	Dauphin M	Togo 529
Sancta Anna	Restigouche-Madawaska NB	Five Fingers 529
**Sanctuary*	Rosetown-Biggar S	535-147
**Sandall*	The Battlefords S	Cleeves 529
Sand Beach	N. Battleford S	Alticane 529
Sandfield	Algoma E R. O	Little Current 535
Sandford	Muskoka-Ontario O	Uxbridge 529
†Sandgren	Kindersley S	529-285
Sand Hill	Springfield M	Tyndall 535
†Sand Hill	Compton Q	Birchton 535
Sandilands	Provencher M	529.238
Sand Lake	Parry Sound O	Kearney 529
Sandon	Kootenay W. BC	535.82
†Sandown	Prescott O	Alfred 535
Sand Point	Renfrew S R. O	535.65
Sand Point	Antigonish-Guysboro' N S	Mulgrave 529
Sand Point Road	St. John-Albert NB	*via* St. John, N B
Sandridge	Portage la Prairie M	529.242
Sandspit	Skeena B C	455
†Sandstone	Calgary E R. A	535.228
Sandville	Colchester-Hants N S	Tatamagouche 529
**Sandwich*	Essex W R. O	575, 329-3 (Part of Windsor City)
Sandwick	Comox-Alberni BC	Courtenay 535
Sandwith	N. Battleford S	529-292, 535-183
†Sandy Bay	Matapedia-Matane Q	Baie des Sables PO
Sandy Beach C'tr	Gaspé Q	*via* Gaspé, Q
Sandy Cove	Digby-Annapolis-Kings N S	Digby 562
Sandy Creek	Pontiac Q	Shawville 535
Sandy Falls	Cochrane O	Timmins 699
Sandy Hook	Selkirk M	535.123
**Sandy Lake*	Marquette M	529.230
Sandy Point 517	Shelburne-Yarmouth-Clare NS	Shelburne 529
†Sandy Point	Victoria O	Fenelon Falls 529
Sandy Rapids	Athabaska A	Bonnyville 529
Sanford	Macdonald M	529.227
†Sangster	Frontenac-Addington O	Godfrey 535
**Sanqudo* 173	Jasper-Edson A	529.322
Sanitarium	Muskoka-Ontario O	Gravenhurst 529
San Joseph Bay	Comox-Alberni B C	*via* Port Hardy
†San Mateo	Comox-Alberni B C	Port Alberni 535
Sanmaur	Chapleau Q	529.120
Sans Bruit	1239 St. Valier St	Quebec City
Sans Souci	Parry Sound O	432 or Parry Sound 529, 535
Sapawe	Fort William O	529-132
Sapperton	New Westminster BC	535.71, 585.13, 514, 529.347
Sapton	Springfield Man	Hazelridge 535
Sardis	Fraser Valley BC	514
Sargent	Northumberland NB	Loggieville 529
**Sarnia* 18,599	Lambton W R O	529.185-203, 656.3, 430.4, 329.3 Bridge to Port Huron, Mich.
Sarrail	Athabaska A	Boyle 645
Sarsfield	Russell O	Leonard 535
Sarto	Provencher M	Carey 535
Sarty's	Queens-Lunenburg NS	Cherryfield 529
†Saskatchewan Forks	Prince Albert S	Pr Albert, 529, 535
Saskatchewan Landing	Swift Current Sask	Stewart Valley 535
**Saskatoon* 42,320	Saskatoon Sask	529.245-252-255 535.156-158, 173
Saturna	Nanaimo B C	450.6
Sauble Beach	Bruce O	Hepworth 529
Sauble Beach South	Bruce O	Hepworth 529
†Saugeen	Grey-Bruce O	535.40-47
Saulnierville 1,303	Shelburne-Yarmouth-Clare NS	562.1
Saulnierville Sta	Shelburne-Yarmouth-Clare NS	562.1
Sault à la Puce	Charlevoix-Saguenay Q	Chateau Richer 676
Sault au Mouton	Charlevoix-Saguenay Q	*via* Les Escoumains
Sault au Recollet	Mercier Q	Bordeaux 535
†Saulteaux	Peace River A	645-1
Sault St. Lin	Joliette-L'Assomption-Montcalm Q	St. Lin 535, 529
**Sault Ste. Marie* 25,620	Algoma W R. O	502.1, 535.67, 430.4, 428, 438, 329.14, 413 Ferry with Soo, Mich.
Sault S. Marie W	Algoma W R O	Sault Ste Marie C'y
Sault Ship Canal	Algoma W R O	*via* Sault Ste Marie
Saumares	Gloucester NB	Tracadie 529
Saunders	Red Deer Alta	529.319

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION SEE KEY PP. 107-113
Sauvé	Gaspé...Q	Matane 528
Savanne	Fort William..O	535.51
Savant Lake	PortArthur..O	529.156
Savary Island	Comox-Alberni BC	455
Savona	Kamloops...BC	535.70, 529.347
†Savory	Skeena...B C	529.350
Savoy	Northumberland N B	Loggieville 529
Savoy Landing	Glouceeter..N B	Shippigan 529
Sawdy	Athabaska...A	Athabaska 529
*Sawyerville	Compton...Q	535.9
Sayabec	Matapedia-Matane...Q	529.50
Sayabec Station	Matapedia-Matane...Q	529.50
Sayward	Comox-Alberni BC	455, 229
Scandia	Medicine Hat..A	535.241
Scandinavia	Neepawa...M	Clanwilliam 529
Scanterbury	Springfield...M	529.240
Scapa	Acadia...A	529.269-325
Scarboro	York E R...O	529-83-177
Scarbor'gh Bluffs	York E R...O	Scarboro 529
Scarboro Junction	York E R...O	529.83-177 (R.R. name Scarboro)
Scarlet Park	Simcoe East...O	Severn 529
Scarth	Brandon...M	529.223-258
Scatarie Island	Inverness-Richmond N S	Catalone 698
*Sceptre	Swift Current..S	535.162
Schomberg	York N R...O	Tottenham 529, 535 orAurora 529
Schreiber	Port Arthur...O	535.66
Schuler	Medicine Hat..A	535-161
Schumacher	Cochrane...O	699.3
Schutt	Renfrew S R..O	Barry's Bay 529
Schwartz	Pontiac...Q	Shawville 535
†Schyan	Pontiac...Q	Fort Coulonge 535
Science Hill	Perth...O	St.Mary's 529,535
Sclater	Churchill...M	529.232
†Scoble West	Fort William..O	Fort William 529,
Scollard	Acadia...A	529.315 [535
Scotch Bay	Selkirk...M	Eriksdale 529
†Scotch Hill East	Pictou...N S	Lyon Brook 529
Scotch Lake	Cape Breton N.-Victoria...NS	529.14
†Scotch Ridge	Charlotte...N B	Moore's Mills 535
†Scotch Settlem't	Westmorl'd.NB	529.65
†Scotch Settlem't	Royal...N B	535.315
Scotch Town	Cape Breton S.NS	New Waterford 698
†Scotch Town	Royal...N B	390 or Ripples 535
Scotch Village 725	Colchester-Hants...N S	562.4
Scotfield	Acadia...A	529.252
Scotia	Parry Sound...O	529.193-215
Scotland	Brantford City O	703
*Scotsburn	Pictou...N S	529.15
Scotsguard	Maple Creek...S	535.170
*Scotstown	Compton...Q	535.7
Scotsville	Inverness-Richmond..NS	Strathlorne 529
Scotswood	Peace River...A	Gage 645
Scott 253	The Battlefords S	529.245
†Scott	York-SunburyNB	535.309
Scott Jonction	Beauce...Q	675, 675.3 (Rly. n. Scotts Jct.)
†Scott Mills	York-SunburyNB	Magaguadavic 535
†Scott Road	Westmorl'd.N B	River Glade 529
†Scotts	Beauce...Q	See Scott Jct.
†Scotts Bay 550	Digby-Annapolis-King's...N S	Canning 562
Scottsburgh	Swift Current..S	529.270
Scott Siding	York-SunburyNB	535.209(R R n Scott)
†Scotts Junction	Beauce...Q	675, 675.3 (PO n. Scott Jonction)
Scoudouc	Westmorland N B	529.41
Scout Lake	WoodMountain S	535.143
Scrip	Humboldt...S	Clair 529
†Scroggie Creek	Yukon	*via* Dawson
Scudder	Essex S R...O	437, 159 or Leamington 623, 656
Scugog	Ontario...O	Port Perry 529
Seabright	Halifax...N S	French Village 529
Seabrook	Digby-Annapolis-Kings. NS	Digby 562
Seaford	Comox-Alberni BC	455
*Seaforth	Huron-Perth..O	529.186
Seaforth	Halifax...N S	529.16
Seagram Industrial Farm	Port Arthur...O	529.131 (R R n. Seagram)
Seagrave	Ontario...O	Blackwater 529
Seal Cove	Gaspé...Q	Douglastown 529
Seal Cove	Charlotte...N B	Grand Manan 403
Seal Harbour	Antigonish-Guysboro'.NS	Drum Head 368
Seal Island	Shelburne-Yarmouth-Clare NS	Woods Harbor 529
†Sea Otter Cove	Comox-Alberni...B C	*via* Quatsino
Searchmont	Algoma W R..O	502.1
Sea Side	Restigouche-MadawaskaNB	Dickie 529
†Seaton	Skeena...B C	529.350
Seaview	Inverness-Richmond.NS	Sporting Mountain 529 or St. Peters 529
Seba Beach	Jasper-Edson..A	529.291
Sebright	Muskoka-Ontario...O	Rathburn 529
Sebringville	Perth...O	529.186
†Sechart	Comox-Alberni...B C	456
Sechelt	Vancouver N.BC	455
†Sec'nd Peninsula	Queens-LunenburgN S	Lunenburg 529
Secretan	Swift Current..S	535.149
Sedalia	Acadia...A	529-269
Sedgewick	Camrose...A	535.232
Sedley	Weyburn...Sask	535.150
Seebe	Calgary W..Alta	535.225
Seech	Marquette...M	Oakburn 529
†Seeleys	Leeds...O	529.150
†Seely	Muskoka-Ontario...O	Huntsville 529
Seelys Bay	Leeds...O	Lyndhurst 529
†Sefferensville	Queens-LunenburgN S	Chester Basin 529
Seguin Falls	Parry Sound..O	529 215
†Seibert	Kenora-Rainy River...O	529-132
Seigniory Club	Labelle...Q	535-18, (R R n. Montebello)
Selby	Prince Edward-Lennox...O	Napanee 529
*Selkirk	Selkirk...M	535.123, 720, 442
Selkirk	Haldimand...O	Hagersville 529, 623
†Selkirk	Yukon	*see* Fort Selkirk
†Selkirk	King's...P E I	529.4
Sellars	Fort William..O	Fort William 529, 535
Selmah	Colchester-Hants...NS	South Maitland 562
Selwood	Restigouche-MadawaskaNB	Eel River 529
Semans 341	Lake Centre...S	529.245
Semiwagan Ridge	Northumberl'd N B	Barnaby River 529
Senate	Maple Creek..S	535.170
†Seneca	Haldimand...O	529.199 (York, P O)
Senkiw	Provencher...M	Gardenton 529 or Arnaud 535
Senlac 128	The Battlefords S	535.158
Senneterre	Chapleau...Q	529 119-120, 126
Senneville 624	JacquesCartierQ	St. Annes 535, 529
Sept Iles	Charlevoix-Saguenay...Q	348-2,349-2, 123 (Ldg. n. Seven Islands)
Serath	Yorkton...S	Raymore 529
†Sergent	North Battleford S	535-179
†Service	Assiniboia..Sask	529 263
Sesikinika Lake	Timiskaming..O	699 (R R name Sesekinika)
Seton Lake	Cariboo...B C	650

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP. 107-113
†Seven Islands.	Charlevoix-Saguenay..Q	348.2, 349·2, 123. (Sept Iles P O)
Serenoaks	Nanaimo....B C	*via* Victoria, B.C
Seven Persons	Medicine Hat..A	535.230
Seven Sisters Falls	Springfield ..M	Whitemouth 535
†70 Mile	Cariboo.....B C	650 (70 Mile House P O)
70 Mile House	Cariboo.....B C	650 (RR n. 70 Mile)
Severn Bridge	Muskoka-Ontario.....O	529.193 (R R name Severn)
†Severn Falls	Simcoe ER....O	535.48 (Severn Park P O)
Severn Park	Simcoe ER... O	Severn Falls 535
†Sevick	Churchill.....M	529 232
Sevigny	Dorchester....Q	Ste. Justine 675
Sevogle	Northumberland N B	Newcastle 529
†Sewell	Lisgar.....M	535.117 (Dewet P O)
Sewell Brook	Gloucester..N B	Tracadie 529
Sewellville	Gloucester..N B	Caraquet 529
Sexsmith.....325	Peace River...A	645·1
Seymour Arm	Kamloops...B C	Sicamous 535
Shabaqua	Fort William..O	529.132
Shackleton...111	Swift Current..S	535.162
Shad Bay	Halifax.....N S	Halifax, N S
†Shaftesbury	Peace River...A	Berwyn 645
Shag Harbour.592	Shelburne-Yarmouth-Clare NS	529.27
Shakespeare	Perth.....O	529.185
Shalalth	Cariboo.....B C	650
Shalka	Vegreville.....A	Hairy Hill 535
Shallow Lake 2 8	Grey N R.....O	529.189
*Shamrock... 91	Swift Current..S	535.172
Shamrock Valley	Athabaska....A	Elk Point 529
Shand	Assiniboia..Sask	535.151
Shand Creek	Melfort.....S	Carragana 529
Shandro	Vegreville.....A	Whitford 535
†Shanick	Hastings-Peterboro'..O	Marmora 529
Shanklin	St. John-Albert N B	Saint John 529, 535
Shannon	Royal.....N B	Hampstead 529
Shannon	Portneuf.....Q	Valcartier 529
Shannonville	Restigouche-MadawaskaNB	Eel River 529
Shannonville	Hastings S R ..O	529.83, 535.50
*Shanty Bay	Simcoe N R...O	529.193
†Shapley Creek	Hull.....Q	Buckingham 535
Sharbot Lake	Frontenac-Addington...O	535.34-61
Sharon	York N R.....O	Newmarket 529
Sharp Corners	Prince Edward-Lennox.....O	Roblindale 535 or *via* Napanee
Sharpewood	Selkirk.....M	Poplarfield 529
†Sharrow	Medicine Hat..A	535.246
Shaughnessy	Lethbridge....A	Diamond City 535
Shaunavon 1,571	Maple Creek..S	535.170
Shawanaga	Parry Sound...O	535.49
Shawbridge 621	Terrebonne....Q	535.23, 529.99
†Shaw Brook	Westmorland N B	Moncton 529
Shawinigan Falls 20,237	St. Maurice-Lafleche ...Q	529.85, 535.29
†Shawmere	Algoma E R..O	529.131
†Shawnigan Beach	Nanaimo....B C	529.346
Shawnigan Lake	Nanaimo....B C	535.88
Shawville 889	Pontiac.....Q	535.28
Shearer Dale	Cariboo.....BC	Dawson Creek 645
Sheba	Royal.....N B	Annidale 535
Shebandowan	Fort William..O	529·132
†Shebeshekong	Parry Sound...O	Nobel 535
Shedden	Elgin.....O	623.34, 656.2
*Shediac 2,147	Westmorland N B	529.41
Shediac Bridge	Westmorland N B	Shediac 529
Shediac River	Westmorland N B	Shediac 529
Sheenboro'	Pontiac.....Q	Pembroke 529, 535
Sheep Creek	Kootenay W..BC	Salmo 585
Sheerness	Acadia.....A	529.314
*Sheet Harbour 1,385	Halifax.....N S	368, or Upper Musquodoboit 529
Sheet Harbour Passage	Halifax..... NS	Upper Musquodoboit 529
Sheffield	Wentworth..O	*via* Galt, O
Sheffield	York-Sunbury NB	390 or Ripples 535
Sheffield Mills	Digby-Annapolis-Kings..NS	562.2
Sheffield Mills Station	Digby-Annapolis-Kings. NS	562.2 (R R name Sheffield)
Sheguindah	Algoma E R...O	Little Current 535
Sheho 274	Yorkton.....S	535.144-156
Sheila	Gloucester..N B	Tracadie 529
Shekatika Bay	Charlevoix-Saguenay...Q	Bonne Esperance 348.2
Shelburne 1,001	Dufferin-Simcoe O	535.40
Shelburne 1,605	Shelburne-Yarmouth-Clare NS	529.26
Sheldrake	Charlevoix-Saguenay...Q	348.2, 123
Shellbrook 477	Prince Albert..S	529.256-265-287
Shelley	Cariboo.....B C	529·350
*Shell Lake 132	N Battleford..S	529.287
Shellmouth	Marquette....M	529.230
Shell Valley	Dauphin.....M	Inglis 535
Shelter Bay	Charlevoix-Saguenay...Q	348.2, 349·2, 123
Shemogue	Westmorland NB	Port Elgin 529
†Shenacadie	Cape Breton N.-Victoria....NS	529.14
†Shenley Est	Beauce.....Q	St. Evariste 675
Shenston	Kenora-Rainy River.O	Stratton 529
Shepard	Bow River....A	535.225-248
Shepeng	Vegreville.....A	Two Hills 535
Shepody	St. John-Albert NB	Hopewell Hill 529
†Sheptetski	Chapleau.....Q	Barraute 529
Sheraton	Skeena.....BC	529·350
*Sherbrooke 35,651	Sherbrooke....Q	675, 529.82, 535 7
*Sherbrooke 810	Antigonish-Guysboro'..NS	Antigonish 529
Shere	Cariboo.....B C	529.350
Shergrove	Dauphin.....M	Ste Rose 529
Sheridan	Halton.....O	Clarksons 529, 535
†Sherks	Welland.....O	529.199
Sherkston	Welland.....O	529.199 (R R name Sherks)
Sherman	Vancouver N.BC	*via* N. Vancouver
Sherridon	Churchill.....M	529·243, 181
Sherrington	St. Johns-Iberville-Napierville..Q	529.80
†Sherritt Gordon Mines	Churchill.....M	Sherridon 529
Sherwood	Springfield....M	Beaconia 529
Sheshegwaning	Algoma ER...O	*via* Gore Bay
Shevlin	Dauphin.....M	529·259
Shigawake	Bonaventure...Q	St. Godfroi 529
Shigawake East	Bonaventure..Q	Marcil 529
Shillington	Cochrane..... O	Matheson Sta. 699
Shilo Camp	Neepawa.....M	529.258
Shinimecas Bdge	Cumberland N S	Amherst 529
Shining Bank	Jasper-Edson..A	Peers 529
Shining Tree	Nipissing .....O	Westree 529
Ship Harbour 820	Halifax.....N S	Musquodoboit Harbour 529
Shipman	Melfort.....S	535.178
Shippigan	Gloucester..N B	529.60
Shippigan Gully	Gloucester..N B	Shippigan 529
Shippigan Island	Gloucester..N B	Shippigan 529
Shipshaw	Chicoutimi....Q	Jonquiere 529
†Shives Athol	Restigouche-MadawaskaNB	Campbellton 529
†Shoal Bay	Comox-Alberni BC	455 (Thurlow PO)
Shoal Creek	Jasper-Edson..A	Pibroch 645
Shoal Lake 737	Marquette....M	535.101
†Shooter Hill	Swift Current..S	Aquadell 529
Shoreacres	Kootenay W..BC	535.72
Shorncliffe	Selkirk.....M	Riverton 535
Shortdale	Dauphin.....M	529.259
Shouldice	Macleod.....A	535.242

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY PP. 107-113
†Shrewsbury....	Kent.....O	Blenheim 656
*Shubenacadie 1,822	Colchester-Hants....NS	529.12
†Shulie.....71	Cumberland N S	Joggins Mines 621
Shunacadie.....	Cape Breton N.-Victoria...NS	529.14 (R R name Shenacadie)
Shushartie	Comox-Alberni BC	455
Shuswap.....	Kamloops...B C	535.70
Sibbald.....	Acadia.....A	529.252
Sicamous.....	Kamloops...B C	535.70-74
†Sidcup.....	Battle River Alta	Paradise Valley 535
Siderite.....	Algoma W R..O	Wawa 502
Sideview.....	Athabaska....A	Ashmont 529
Sidewood.....	Maple Creek.... Sask	535.225
Sidmouth.....	Kamloops...B C	535.75
Sidney.....	Nanaimo...B C	450.4-6, or *via* Victoria, BC
Sidney.....	Neepawa.....M	535.112
Sidney Inlet.....	Comox-Alberni...BC	450·2
Siegas.....	Restigouche-MadawaskaNB	535.302, 529.51 (R R n. Sigas)
Sifton.....	Dauphin.....M	529.232-237
†Sigas.....	Restigouche-MadawaskaNB	535.202, 529.51 (Siegas P.O.)
Sight Point.....	Inverness-Richmond. N S	Inverness 529
Siglunes.....	Selkirk.....M	Mulvihill 529
Sikip.....	N. Battleford..S	Meadow Lake 535
†Siloote.....	Grey N R.....O	*via* Meaford, O
Sillarsville.....	Bonaventure...Q	Matapedia 529
Sillery.....	Quebec-Montmorency.Q	*via* Quebec, Q., or Bridge 529
Sillikers.....	Northumberland N B	Newcastle 529
Sillsville.....	Prince Edward-Lennox.....O	Fredericksburg 529
*Silton.....88	Lake Centre...S	535.160
Silver.....	Selkirk.....M	535.122
Silver Bay.....	Selkirk.....M	Ashern 529
†Silver Centre...	Timiskaming..O	Cobalt 699
Silverdale.....	Fraser Valley... B C	535.70
†Silverdale.....	Lincoln.....O	703
Silver Grove....	Prince Albert..S	Leask 529
Silver Heights....	Battle River.Alta	Coronation 535
†Silver Hill.....	Norfolk..... O	Delhi 529, 712
Silver Islet.....	Port Arthur....O	*via* Port Arthur
Silver Mine.....	Cape Breton N-Victoria...NS	*via* Sidney, N S [535
Silver Mountain	Fort William..O	Fort William 529,
Silver Park....	Humboldt.....S	535·157
Silver Plains...	Provencher...M	529.221, 585.2,647
Silverton.....204	Kootenay W.BC	445.2
Silverton Station	Marquette....M	529.230
†Silver Valley..	Vancouver N R B C	Coquitlam 535
Silver Water.....	Algoma E R...O	*via* Gore Bay
Silverwood.....	Peace River...A	Esher 645
*Simcoe ... 5,954	Norfolk.....O	529.196-206-209 615, 712
Simcoe Island...	Frontenac-Addington..O	Kingston, 529,535
Simcoe Point....	Ontario.....O	Pickering 529
†Similkameen	Yale.....B C	585.20
Simmie.....	Maple Creek...S	535.182
Simoon Sound...	Comox-Alberni B C	455
*Simpson ...198	Lake Centre...S	535.159
Simpson Corner.	Queens-LunenburgN S	New Germany 529
Sinclair Mills....	Cariboo.....BC	529·350
Sinclair Station	Brandon.....M	535.150
Singhampton....	Simcoe N R...O	Duntroon 529
Sinnett.....	Humboldt..Sask	535.157

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
*Sintaluta ...330	Qu'Appelle, Sask	535.149
Sion.....	Jasper-Edson..A	Busby 645
Sioux Lookout.. 1,710	Kenora-Rainy River. O	529.156-160, 155, 156
Sioux Narrows...	Kenora-Rainy River.....O	Kenora 535
Sirdar.....	Kootenay E..BC	535.69
†Sirko.....	Provencher...M	Sundown 529
Sirois.....	Restigouche-MadawaskaNB	Quisibis 529, 535
Siscoe.....	Pontiac.....Q	Val d'Or 529
Sissiboo Falls....	Digby-Annapolis-Kings..NS	562.1
Sister Butte.....	Wood MountainS	Fir Mountain 535
†Six Mile Creek.	Kootenay E..BC	Rogers 535
†Six Nations....	Brant.....O	Caledonia 529
Six Portages	Wright.....Q	Messines 535
Six Roads.....	Gloucester..N B	Ferguson 529
Sixteen Island Lake	Argenteuil....Q	529.99
†Sixty-nine Corners	Brant.....O	Onondaga 529
†Skaha.....	Yale.....B C	535.93
Skaro.....	Vegreville.....A	Star 535
Skead.....	Nipissing.....O	529.137
Skeena Crossing.	Skeena.....B C	529.350
Skerryvore.....	Parry Sound...O	317 or Pointe au Baril 535
†Skibo.....	Algoma E R...O	Dean Lake 535
Skidegate.....	Skeena.....B C	455
Skidegate Mission	Skeena.....B C	Skidegate 455
Skiff.....	Medicine Hat..A	535.243
Skir Dhu.....	Cape Breton N.-Victoria...NS	Breton Cove 365
Skookumchuck....	Kootenay E..BC	535.84
Skownan.....	Churchill.... M	Winnipegosis 529
Skull Creek.....	Maple Creek.... Sask	Piapot 535
Skye Glen.....	Inverness-Richmond NS	Orangedale 529
Sky Lake.....	Selkirk.....M	Silver 535
Slate Falls.....	Frontenac-Addington..O	Kaladar 535
†Slate River Valley	Fort William..O	Fort William 529, 535
†Slave Falls.....	Springfield....M	Lac du Bonnet 535
Slave Lake.....	Peace River....A	645·1
Slawa.....	Battle River Alta	535.164
Sleeman.....	Kenora-Rainy River.O	529.132 (R R name Sleemans)
†Sletten.....	Swift Current..S	Hazlet 535
*Slocan.....177	Kootenay W..BC	535.77, 445.2 (R R and landing n. Slocan City)
Slocan Park.....	Kootenay W..BC	535.77
Slope Road.....	York-SunburyNB	Minto 535
Sluice Point.....	Shelburne-Yarmouth-ClareNS	Tusket 529
Smeaton.....	Melfort.....S	535.178
Smiley..... 102	Kindersley..Sask	529.269
†Smith.....	Peace River...A	645·1 (Mirror Landing P O)
†Smithdale.....	Simcoe N R...O	Glen Huron 529
Smithers 757	Skeena.....B C	529.350
Smithfield.....	Northumberl'd O	529.83, 535.50
Smithfield.....	Antigonish-Guysboro' NS	Sunnybrae 529
Smith Hill	Souris.....M	Enterprise 529
Smith Lake.....	Athabaska....A	Ardmore 529
Smiths.....	WestmorlandNB	Shediac 529
Smith's Corner.	Kent.....N B	Harcourt 529
Smith's Cove.. 380	Digby-Annapolis-Kings..NS	562.1
Smith Settlement	Halifax.....N S	Musquodoboit Harbour 529
Smiths Falls.... 7,088	Lanark.....O	535.33-34-58, 529.140

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R STATION. SEE KEY, PP. 107-113
Smithsville.....	Shelburne-Yarmouth-Clare NS	Barrington 529
†Smithtown	Royal.....N B	Hampton 529
*Smithville.....	Lincoln.....O	703, 703.1
Smoky Heights..	Peace River....A	Sexsmith 645
*Smoky Lake..430	Vegreville.....A	529.318
Smooth Rock Falls....952	Cochrane.....O	529.154 (RR name Smooth Rock)
Smuts.....	Rosthern.....S	529·290
†Snedden.....	Lanark.....O	535.65
†Snake Falls....	Kenora-Rainy River.O	Hudson 529
†Snake River....	Renfrew N R..O	535.65
Snelgrove.....	Peel.....O	535.39
Sniatyn	Vegreville.....A	Andrew 535
Snipe Lake.....	Kindersley..Sask	529.267
Snowden.....	Melfort.....S	535.178
Snow Flake....	Lisgar.....M	535.125-127
Snow Road Station	Frontenac-Addington ..O	535.61
Snowshoe.....	Cariboo ....B C	529·350
†Snug Harbour..	Parry Sound...O	Nobel 535
Soapstone Mine	Inverness-Richmond.N S	Orangedale 529
Sober Island. 448	Halifax.....N S	Musquodoboit Harbour 529
†Sockeye.....	Skeena.....B C	529.350
Soda Creek.....	Cariboo....B C	650, 463
Sointula.....	Comox-Alberni B C	455
Sokal.....	Rosthern...Sask	Domremy 529
Soldier's Cove...	Inverness-Richmond..N S	St. Peters 529
Soldier's Cove West	Inverness-Richmond..NS	St. Peters 529
Solomon.....	Gaspé..... Q	*via* Amherst
Solsgirth.....	Marquette... M	535.101
Solsqua.....	Kamloops... B C	535.70
*Sombra	Lambton-KentO	656.3
†Somenos	Nanaimo....B C	535.88
Somerset... 1,109	Digby-Annapolis-Kings.....N S	562.5
Somerset.....	Macdonald...M	529.222-227
*Somme	Mackenzie.....S	529.288
Songis.....	Nipissing.....O	Feronia 699
Sonier.....	Gloucester..N B	Tracadie 529
*Sonningdale	Nth.Battleford..S	535.141
Sonora..... 245	Antigonish-Guysboro' NS.	Antigonish 529
†Sonya	Muskoka-Ontario.....O	Blackwater 529
*Sooke.....	Nanaimo....BC	Milnes L'd'g 529
†Sooke Lake	Nanaimo....B C	Kapoor 529
Soperton.....	Leeds.....O	529.150
*Sorel....12,203	Richelieu-Vercheres...Q	529·108-109, 329·6
Sormany.....	Gloucester..N B	Beresford 529
Sorrento.....	Kamloops...B C	Notch Hill 535
Soucy.....	Restigouche-MadawaskaNB	Clair 700
Sounding Lake..	Acadia.....A	Monitor 535
*Souris.... 1,346	Brandon.....M	535.118-119-150
*Souris East1,114	King's....P E I	529.4-8, 347 (R R n. Souris)
Souris Valley...	Weyburn...Sask	529.263
South Alton.....	Digby-Annapolis-Kings..NS	Kentville 562
Southampton....	Cumberland N S	549
*Southampton... 1,597	Bruce.....O	529.188
†Southampton...	York-Sunbury NB	535.301-314
Southbank.....	Skeena.....B C	Burns Lake 529
South Bar of Sydney River.	S. Cape Breton.. NS	*via* Sydney, N S
South Bathurst...	Gloucester..N B	Bathurst 529
South Bay.....	Prince Edward-Lennox.....O	Picton 529
†South Bay.....	Cape Breton N.-Victoria...N S	Ingonish 365
†South Bay.....	St. John-Albert.... NB	535.307
SouthBayMouth	Algoma E R...O	438.1 (Landing n South Bay) or Little Current 535
South Beach....	Gaspé.....Q	Grindstone Island 347, 348·1
South Bolton.....	Brome-Missisquoi...Q	Knowlton 535
†South Branch..	Colchester-Hants....N S	Reid 529
South Branch of St. Nicholas Riv	Kent.....N B	Rexton 529
South Brookfield..	Queens-Lunenburg.NS	529.30
†South Canaan	Shelburne-Yarmouth-Clare NS	Tusket 529
South Cayuga....	Haldimand....O	Dunnville 529,703
South Clones....	Royal.....N B	Welsford 535
South Cove.....	Cape Breton N.-Victoria...N S	364 or Iona 529
South Devon.....	York-Sunbury-N B	529.79, 535.301 315
*South Durham..	Drummond-Arthabaska .Q	529.82
South East Passage	Halifax.....N S	Eastern Passage 529
*South Edmonton	Edmonton W..A	535.226-227, 529.323
†South Esk ...	Northumber'ld N B	Newcastle 529
Southey .. .283	Melville ...Sask	535.155
South Ferriby...	Battle RiverAlta	Marwayne 535
South Fork.....	Maple Creek . S	535.170
Sth. Fort George	Cariboo.....B C	Prince George 529
South Gillies.....	Kenora-Rainy River.O	Fort William 529, 535
South Harbour..	Cape Breton N.-Victoria...N S	*via* Neils Harbor, or *via* North Sydney, N S
South Haven.....	Cape Breton N. Victoria..N S	365 or *via* N. Sydney
South Hazelton..	Skeena.....BC	Hazelton 529
South Highlands	Inverness-Richmond..NS	Inverness 529
*South Hill.....	6181 Fraser St..	Vancouver City
South Ingonish Harbour	Cape Breton N.-Victoria...N S	Ingonish 365
South Junction.	Provencher...M	529.224-238
South Kouchibouguac	Kent.....NB	Richibucto 529
South Lancaster.	Glengarry.....O	Lancaster 529
South Lochaber..	Antigonish-Guysboro' N S	Antigonish 529
Southmag.....	Parry Sound...O	529.130(RR name So. Magnetawan)
†South Magnetawan	Parry Sound...O	529.130 (South-mag P O)
South Maitland..	Colchester-Hants.....NS	562.4
South Makwa....	N. Battleford..S	Meadow Lake 535
†South Manchester	Antigonish-Guysboro'.N S	*via* Guysboro
South March.....	Carleton.....O	529.214
†Sth. McLellan's Mountain	Pictou.....N S	New Glasgow 529
South Milford...	Digby-Annapolis-Kings.N S	Annapolis Royal 562
South Monaghan	Peterboro WR.O	Millbrook 529
*South Mountain	Grenville-Dundas.....O	Mountain 535
South Nelson....	Northumberland N B	529.56
South Nelson ... Road	Northumberland N B	South Nelson 529

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South Ohio	Shelburne-Yarmouth-Clare	NS Ohio 562
South Oshawa	Ontario	O *via* Oshawa, O
†South Parry	Parry Sound	O 529.130-215
South Pender	Nanaimo	BC 450.6
**South Porcupine*	Cochrane	O 699.3
Southport	Queen's	PEI 529.5
†South Portage	Muskoka-Ontario	O 315 (Portage P O)
SouthPortMorien	S. Cape Breton	NS Morien 698
South Quebec	Lévis	Q *via* Lévis, Q
South Quinan	Shelburne-Yarmouth-Clare	NS Belleville 529
South Range	Digby-Annapolis-Kings	NS North Range 562
South Rawdon	Colchester-Hants	NS M't Uniacke 562
South Rhodena.	Inverness-Richmond.	NS Port Hastings 529
**South River*	839 Parry Sound	O 529.193
†South River	Antigonish-Guysboro'	NS 529.17 (South River Station PO)
South River Bourgeois	Inverness-Richmond.	NS SportingMountain 529
South River Lake	Antigonish-Guysboro'	NS Antigonish 529
South River Sta	Antigonish-Guysboro'	NS 529.17 (R.R. name South River)
South Roxton	Shefford	Q 535.4
SouthSt.Norbert	Kent	NB CoalBranch 529
†South Salt Springs	Antigonish-Guysboro.	NS Antigonish 529
South Side Basin of River Denys	Inverness-Richmond	NS River Denys 529
South Side of Baddeck River	Cape Breton N.-Victoria	NS *via* Baddeck, N S
South Side of Boulardarie	Cape Breton N.-Victoria	NS Boulardarie Centre, 364
**South Slocan*	Kootenay W.	BC 535.72-77
South Star	Melfort	S Star City 529
**South Stukely*	256 Shefford	Q 535.7
†South Tilley	Victoria-Carleton	NB Perth Jct. 535
South Uniacke	Colchester-Hants	NS 562.1
†South Vancouver	Vancouver South	BC Part of Vancouver City
Southview	Wood Mountain	S Fir Mountain 535
Southville	Shelburne-Yarmouth-Clare	NS Weymouth 562
South Wellington	Nanaimo	BC 535.88
†South West	Prince	PEI Miscouche 529
South-W. Mabou	Inverness-Richmond.	NS Mabou 529
South West Margaree	Inverness-Richmond.	NS Inverness 529
South Westminster	N. Westminster	BC 514 or *via* New Westminster
†South-W Point, (Is.of Anticosti)	Charlevoix-Saguenay	Q Port Menier 348.1
S-W Port Hood.	Inverness-Richmond.	NS Glencoe 529
S-W Port Mouton	Queens-Lunenburg.	NS Port Mouton 529
South-W Ridge	Inverness-Richmond.	NS Mabou 529
†South Windsor	Essex E.R.	O *via* Windsor
Southwold Stat'n	Elgin	O *via* St. Thomas
Southwood	Muskoka-Ontario	O 529.130
**South Woodslee*	Essex E R	O Woodslee 623
Sovereign	126 Rosetown-Biggar	S 535.153
Sowerby	Algoma E R	O Dayton 535
**Spalding*	203 Humboldt	Sask 535.157
**Spanish*	Algoma E R	O 535.67
†Spanish Mills	Algoma E R	O Cutler 535
Spanish Ship Bay	Antigonish-Guysboro	NS Antigonish 529
Sparrow Lake	Muskoka-Ontario	O 529.130
Sparta	Elgin	O *via* St. Thomas
†Sparwood	Kootenay E	R.BC 535.69
Spear Hill	Selkirk	M Moose Horn 529
**Spedden*	Vegreville	A 529.318
†Speddington	Melfort	S 529-288
Speedwell	NorthBattleford	S Fairholme 529
†Speedwell	Wellington SR.	O 535.37
Speers	139 N. Battleford	S 529.256-283
Spence	Parry Sound	O Burk's Falls 529
Spencers Island	Cumberland.	N S 389 or Parrsboro' 549
**Spencerville*	Grenville-Dundas	O 535.59
**Spences Bridge*	Kamloops	BC 535 70-81-92 529 347
Sperling	Macdonald	M 529 227
Sperling Station	N. Westminster	BC 514
†Spetch	Cariboo	BC 650
†Spillamacheen	Kootenay E.	BC 535.84 (Galena PO)
Spinney Hill	N. Battleford	S 535.141
Spirit Lake	Yorkton	S Burgis 529
**Spirit River*	276 Peace River	A 645-1
Spiritwood	216 N.Battlef'rd	Sask 529-287
Spondin	Acadia	A 529.269
Spooner	Melfort	S Ridgedale 529
†Sporting Mountain	Inverness-Richmond.	NS 529.24
Spragge	Algoma ER.	O 535.67
**Sprague*	Provencher	M 529.238
Spring Bay	Algoma E R.	O Little Current 535
†Springbourne	N. Battleford.	S Hafford 529
Springbrook	Hastings-Peterboro'	O 529.147
†Springbrook	Dorchester	Q St. Malachie 529
Springburn	Peace River	A 645.3
Spring Coulee	Lethbridge.	Alta 535.239
Spring Creek	Vegreville	A Norma 535
Springdale	Wetaskiwin	A Hoadley 535
Springfield	Springfield	M Transcona 529
**Springfield*	448 Elgin	O 623.34
Springfield	Royal	N B Norton 529, 535
Springfield	511 Digby-Annapolis-Kings	NS 529.29
Springfield Park	Chambly-Rouville	Q 629
Springford	Oxford	O 529.198
Springhaven	Shelburne-Yarmouth-Clare	NS Belleville 529
Spring Hill	Compton	Q 535.7
†Spring Hill	Neepawa	M 529.230
**Springhill*	7,170 Cumberland	N S 549
Springhill Junct	Cumberland	N S 549, 529.12
Springhouse	Cariboo	BC Williams Lake 650
Spring Park	Athabaska	A Lindbergh 529
Spring Point	Macleod	Alta Pincher 535
Springridge	Macleod	Alta Brocket 535
Springside	176 Yorkton	S 535.156
Springstein	Macdonald	M 535.119
Springtown	Renfrew S R.	O Calabogie 535
**Spring Valley*	117 Moose Jaw	Sask 529.270
†Springville	Pictou	N S 529 21
Springwater	144 Kindersley	S 529.269
Spring Well	Springfield	M Lac du Bonnet 535
Sproat Lake	Comox-Alberni	BC 535 88
†Sproul Settlement	St. John-Albert	N B Elgin 529
†Spruce	St. Boniface	M 584
Spruce Brook	Gloucester	NB Tracadie 529
**Sprucedale*	Parry Sound.	O 529 215
Sprucefield	Vegreville	A Waskateneau 529
Spruce Grove	Jasper-Edson	A 529 320
Spruce Hedge	Renfrew S R	O Calabogie 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
**Spruce Home*	Prince Albert	Henribourg 529
Spruce Lake 135	The Battlefords	529.262
†Spruce Lake	St. John-Albert NB	535.312
†Spruce Valley	Athabaska A	Athabaska 529
Spruceville	Kootenay E R BC	Rogers 535
Spry Bay 536	Halifax N S	Musquodoboit Harbour 529
Spryfield 1,643	Halifax NS	*via* Halifax
Spry Harbour	Halifax N S	Musquodoboit Harbour 529
Spurfield	Peace River A	645·1
Spurgrave	Provencher M	Carrick 529
Spuzzum	Fraser Valley BC	535.70
**Spy Hill* 129	Melville S	529 245
**Squamish*	Vancouver N BC	650.455
Square Hill	N. Battleford Sask	Hatherleigh 529, 535
Squatteck	Temiscouata Q	Cabano 700
Squilax	Kamloops B C	535.70
Squirrel Cove	Comox-Alberni BC	455
†Stackpool	Nipissing O	529.131
Stadacona	73 Francois J Av	Quebec City
Staffa	Huron-Perth O	Dublin 529
Stalwart	Lake Centre S	535.150
Stamford	Welland O	623.35, 529.197, 712, 641
**Stamford Centre*	Welland O	*via* Niagara Falls
Stanbridge East	Brome-Missisquoi Q	Bedford 535
Stanbridge Sta	Brome-Missisquoi Q	535.1, 543.1
Standard 212	Bow River Alta	535 240
Standard Hill	The Battlefords S	Maidstone 529
Stand Off	Macleod Alta	Macleod 535
Standon	Dorchester Q	St. Malachie 529
Stanger	Jasper-Edson A	Lisburn 529
Stanhope	Stanstead Q	529·82
Stanhope	Queen's P E I	*via* Charlottetown
Stanley	Fort William O	Kakabeka Falls
**Stanley*	York-Sunbury N B	529.69 {529
**Stanley Bridge*	Queen's P E I	Bradalbane 529
Stanley House	Parry Sound O	Lake Joseph 529, 535
Stanley Section	Queens-Lunenburg N S	New Germany 529
Stanleyville	Lanark O	Perth 535
Stanmore	Acadia A	529.252
**Stanstead* 868	Stanstead Q	675.4
†Staplehurst	Battle River Alta	535 164
Staples	Essex E R O	623.32
Star	Vegreville A	535·226
Starbuck	Macdonald M	535.119
**Star City* 498	Melfort S	529.232
†Stardale	Prescott O	535.31
†Starkey's	Royal N B	390 or Codys 535
†Starks	Nanaimo B C	535.88
†Starkville	Durham O	Newcastle 529, 535
Starrat	Parry Sound O	Sprucedale 529
Station St. Modeste	Temiscouata Q	St. Modeste 700
Station St. Victor	Beauce Q	St. Victor 675
Stauffer	Red Deer Alta	Innisfail 535 or Rocky M't'n House 529, 535
Stave Falls	Fraser Valley B C	Ruskin 535
Stavely 273	Macleod Alta	535.228
†Stavert	Cochrane O	502 1
**Stayner* 1078	Simcoe N R O	529.194
†Staynerville	Argenteuil Q	535.18
Staynor Hall	Maple Creek Sask	Divide 535
Stead	Springfield M	529·241
†Steam Mill Village	Digby-Annapolis-Kings. NS	562.2 (R R name Mill Village)
Steeledale	Rosetown-Biggar Sask	Dinsmore 529
Steelhead	Fraser Valley B C	Mission 535
Steelman	Assiniboia Sask	529 251
†Steelton	Algoma W R O	535.67 502.1 or *via* Sault Ste. Marie
Steelton West	Algoma WR O	Steelton 535,502
Steen	Melfort S	529·288
Steenburg	Hastings-Peterboro O	St. Ola 529
Steep Creek	Antigonish-Guysboro' N S	Mulgrave 529
Steep Creek	Prince Albert Sask	Prince Albert 529, 535
Steep Rock	Selkirk M	529.231
†Steeves	Westmorland N B	529.68
Steinbach	Provencher M	Giroux 529
Stelcam	Moose Jaw Sask	535.151
**Stella*	Prince Edward-Lennox O	Ernestown 529
**Stellarton* 5,351	Pictou N S	529.13-19
**Stenen* 233	Mackenzie Sask	529.239
Stenson	Richmond-Wolfe Q	Disraeli 675
Stephenfield	Macdonald M	529.227
Stephens Bay	Muskoka-Ontario O	Bracebridge 529
Sterco	Jasper-Edson A	529.313
Stettler 1,295	Camrose A	535.233, 529.315
†Stevenson	Kent O	Coatsworth 656
†Stevenson Place	Carleton O	*via* Ottawa
**Stevensville*	Welland O	623.31, 529.210, 712
Steveston	N. Westminster B C	514,450·4, 708
Steveville	Acadia A	Wardlow 529
**Stewart* 436	Skeena B C	455
Stewartdale	Inverness-Richmond N S	Orangedale 529
Stewartfield	Jasper-Edson A	Barrhead 645
Stewarton	Royal N B	Scotch Settlement 535
Stewarton	434 Bank St	Ottawa City
Stewart River	Yukon Territory	462.1
†Stewarttown	Halton O	529.192
Stewart Valley	Swift Current S	535·174
**Stewiacke* 961	Colchester-Hants N S	529.12
Stickney	Victoria-Carleton N B	535.309
Stillbridge	Vancouver N R BC	sub PO of New Westminster
Still Water	Antigonish-Guysboro' N S	Antigonish 529
Stillwater	Vancouver N BC	455
†Stimson	Cochrane O	529.120
Stirling 437	Lethbridge Alta	535.238-239-243
**Stirling* 973	Hastings-Peterboro' O	529.169
Stirling	Inverness-Richmond NS	St. Peters 529
Stirling Brook	Colchester-Hants NS	South Maitland 562
Stittsville	Carleton O	535.65 (R R name Stittville)
**Stockholm* 229	Melville S	535.155
Stockton	Macdonald M	535.119
Stoco	Hastings S R O	Tweed 535
Stoke Centre	Richmond-Wolfe Q	*via* Sherbrooke, Q
Stokes Bay	Bruce O	Wiarton 529
†Stolberg	Red Deer Alta	529.319
Stone	Maple Creek Sask	Tompkins 535 or Dollard 535
Stonecliffe	Renfrew N R O	535.65
†Stonefield	Argenteuil Q	529.91
Stoneham	Quebec-Montmorency Q	Charlesbourg 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
Stonehaven	Gloucester	N B 529.60
Stonehenge	Wood Mount'n.	S 535.140
Stonehurst	Queens-Lunenburg	NS Lunenburg 529
†Stonelaw	Acadia	A Big Valley 529
Stoneleigh	Muskoka-Ontario	O Bracebridge 529
Stone Ridge	York-Sunbury	NB 535.301
**Stonewall* 1,020	Selkirk	M 535.122
**Stoney Creek* 998	Wentworth	O 529.203, 703
†Stoney Creek	St. John-Albert	N B 529.66
†Stoney Point	Essex E R	O 529.209, 712 (Pt. aux Roches P O)
Stony Beach	Lake Centre	S 529.266
Stony Hill	Selkirk	M Lundar 529
Stony Island	Shelburne-Yarmouth-Clare	NS Barrington Passage 529
Stony Mountain	Selkirk	M 535.122
Stony Plain 566	Jasper-Edson	A 529.320
Stony Rapids	Prince Albert	S 444 or *via* Goldfields
†Stonyview	Yorkton	S Sheho 535
Stormont	Antigonish-Guysboro'	N S Country Harb. 368
Stornoway	Compton	Q Spring Hill 535
Stornoway 135	Yorkton	S 529.230
Storthoaks 98	Assiniboia	Sask 535.106
**Stouffville* 1,243	York ER	O 529.177
Stoughton 302	Assiniboia	Sask 535.150-169
Stove Creek	MacKenzie	S Lintlaw 529
Stowlea	N. Battleford	S St. Walburg 529
Strachan	Red Deer	Alta Rocky Mountain House 529, 535
Straffordville	Elgin	O 535.46
Straiton	Fraser Valley	B C Abbotsford 514, 535
†Strange	York N R	O King 529
†Strangmuir	Bow River	A 535.248
Stranraer 77	Kindersley	Sask 535.153
**Strasbourg Sta.* 437	Lake Centre	S 535.155
**Stratford* 16,923	Perth	O 529.185-186-187-199
Stratford Centre	Megantic-Frontenac	Q St. Gerard 675
Stratford Nord	Megantic-Frontenac	Q St. Gerard 675
Stratford Station	Perth	O (Sub P O of Stratford)
Strathadam	Northumberland	N B Newcastle 529
Strathallen	Wood Mount'n.	S 535.181
**Strathclair*	Marquette	M 535.101
†Strathcona	Frontenac-Addington	O 529.140
Strathlorne 541	Inverness-Richmond	NS 529.33
Strathmore 560	Medicine Hat	A 535.225
†Strathmore	Jacques Cartier	Q 529.83, 535.33
Strathnaver	Cariboo	B C Prince George 529
**Strathroy* 2,969	Middlesex W	O 529.203
Stratton	Kenora-Rainy River	O 529.132
Strawberry Hill	N. Westminster	BC Kennedy 514
Streamstown	Battle River	Alta 535.164
Streatham	Skeena	B C Burns Lake 529
**Streetsville* 705	Peel	O 535.35-39
Strickland	Cochrane	O 529.154
Strome 233	Camrose	A 535.232
†Stromness	Haldimand	O 529.199
**Strongfield* 94	Lake Centre	S 535.153
Strong Pine	Prince Albert	S Pr. Albert 529,535
**Stroud*	Dufferin-Simcoe	O Craigvale 529
Struan	N. Battleford	S 535.141
Stry	Vegreville	A Vilna 529
Stuartburn	Provencher	M Gardenton 529
Stuart Island	Vancouver N.	BC 455
†Stubb's Bay	Pontiac	Q Moor Lake 535
Stubno	Battle River	Alta Innisfree 529
Stump Lake	Prince Albert	S Canwood 529
†Sturgeon Bay	Simcoe E R	O 529.173
Sturgeon Creek	Winnipeg South Centre	M *via* Winnipeg M
**Sturgeon Falls* 4,541	Nipissing	O 535.66
Sturgeon Heights	Peace River	A Grande Prairie 645
Sturgeon Landing	Mackenzie	S 182 or Atik 529
Sturgeon Point 29	Victoria	O Fenelon Falls 529
Sturgeon River	Prince Albert	S Shellbrook 529
Sturgeon Valley	Prince Albert	S Holbein 529
Sturgis 340	Mackenzie	Sask 529.239-276
Styal	Jasper-Edson	A 529.320
†Subrosa	Mackenzie	S Kuroki 529
Success 152	Swift Current	S 535.162
**Sudbury* 31,888	Nipissing	O 535.49-66-67-68 529.130
†Sudbury Jct	Nipissing	O 529.130
Suffield	Medicine Hat	Alta 535.225-242
†Suffolk	Queen's	P E I 529.3
Suffren	Selkirk	M Deerborn 529
Sugar Camp	Inverness-Richmond	NS Port Hastings 529
Sugar Loaf	Cape Breton N.-Victoria	N S *via* Bay St. Lawrence
Sugden	Athabaska	A Mallaig 529
†Sullivan Hill	Kootenay E'st	BC Kimberley 535
Sullivan Lake	Acadia	A Fleet 535
Sullivan Mines	Pontiac	Q Val d'Or 529
Sullivan Station	N. Westminster	B C 514
Sully	Témiscouata	Q 529.118
Sulphide	Hastings S R.	O 535.34
†Sulphur	Yukon	White Horse 717
Sultan	Algoma East	O 535.66
Summerberry 137	Qu'Appelle	Sask 535.149
Summercove	Wood Mount'n.	S Mankota 535
Summer Hill	Royal	N B Welsford 535 or Gagetown 529
**Summerland*	Yale	B C 445.6, 460
†Summerlea	Jacques Cartier	Q 535.53
**Summerside* 5034	Prince	P E I 529.1, 102
Summertown	Glengarry	O 529.83
†Summerview	Macleod	Alta Pincher 535
Summerville	Peel	O 535.35
Summerville	King's	P E I Vernon River 529
Summerville	Colchester-Hants	N S Brooklyn 562
Summerville Centre	Queens-Lunenburg	NS White Point Beach 529
†Summit	Quebec-Montmorency	Q 529.105
†Summit Lake	Kootenay	B C 535.82
Sunbury	Frontenac-Addington	O Kingston, 529,535
Sundance	Jasper-Edson	A Gainford 529
**Sunderland*	Muskoka-Ontario	O 529.177
**Sundown*	Provencher	M 529.224
Sundre	Red Deer	Alta Olds 535
**Sundridge* 512	Parry Sound	O 529.193
†Sunkist	Rosetown-Biggar	S Demaine 529
Sunland	Vegreville	A Willingdon 535
Sunny Bank	Gaspé	Q *via* Gaspé, Q
Sunnybrae 364	Pictou	N S 529.21
Sunny Brae 1,368	Westmorland	N B Moncton 529
Sunnybrook	Wetaskiwin	A 535-244

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP. 107-113
Sunny Corner	Northumberland N B	Newcastle 529
Sunnydale	Acadia A	Excel 529
Sunnydene	1808 Kingsway	Vancouver City
Sunnynook	Acadia A	529.314
Sunnyside	Restigouche-Madawaska NB	Nash Creek 529
†Sunnyside	Parkdale O	529.207, 535.44
Sunnyslope	Red Deer A	535·251
†Sunnywold	Yale B C	445.6
Sunrise	Cape Breton N.-Victoria N S	*via* Dingwall
Sunrise Valley	Cariboo B C	Dawson Creek 645
Sunset House	Peace River A	High Prairie 645
Sunset Lake	Humboldt S	Spalding 535
Sunset Prairie	Cariboo B C	Dawson Creek 645
Sunshine	Fort William O	Finmark 535
†Sunshine Bay	Kootenay W. BC	535.69
†Sunville	Neepawa M	Glenella 529 [535
Suomi	Fort William O	Fort William 529,
Superb	Kindersley S	535.233
Superior	Algoma W O	*via* Sault Ste Marie
†Superior Junct	Port Arthur O	529.156-162
Surbiton	Rosetown-Biggar Sask	529.267
Surette Island	Shelburne-Yarmouth-Clare NS	Tusket 529
†Suretteville	Kent N B	Notre Dame 529
Surf Inlet	Skeena B C	455
Surge Narrows	Comox-Alberni BC	455
Surprise	Maple Creek S	Schuler 535
†Surrey	Queen's P E I	529.5
Surrey	St. John-Albert N B	Hillsboro' 529
Surrey Centre	N. Westminster B C	Meridian 514
*Sussex 3,027	Royal N B	529.42
Sussex Corner	Royal N B	Sussex 529
*Sutherland 881	Saskatoon Sask	535.156
†Sutherlands River	Pictou N S	Egerton 529
*Sutton 1115	Brome-Missisquoi Q	535.3
†Sutton 1055	York NR O	529.178, (Sutton West P O)
Sutton Bay	Timiskaming O	New Liskeard 699
Sutton Junction	Brome-Missisquoi Q	535.3-4 (R R name Enlaugra)
Sutton West	York N R O	529.178, (R R name Sutton)
Swalwell 114	Bow River Alta	529.316
†Swan	Grenville-Dundas O	535.33
Swan Lake	Macdonald M	529.227
Swan Plain	Mackenzie Sask	Norquay 529
*Swan River 1,129	Churchill M	529.232-239
Swansburg	Shelburne-Yarmouth-Clare NS	Lockeport 529
†Swansea 6907	York W O	Mimico 529, 535
Swanson 40	Rosetown-Biggar S	529.267
†Swanson Bay	Skeena B C	455
Swastika	Timiskaming O	699, 699.7
Sweenyville	Kent N B	Canaan 529
Sweetland	Queens-Lunenburg NS	Blockhouse 529
†Sweetsbridge	Yale B C	529.351
Sweetsburg 493	Brome-Missisquoi Q	535.3
Sweet's Corners	Colchester-Hants NS	Newport 562
Sweetwater	Cariboo B.C	Dawson Creek 645
*Swift Current 5,515	Swift Current Sask	535.149-182-163 -174-182-225
Swords	Parry Sound O	529.215
†Svbouts	Weyburn Sask	Gladmar 535
*Sydenham	Frontenac-Addington O	529 140
*Sydney 28,305	Cape Breton S. NS	529.14, 698, 350 3364, 365, 367, 378, 240
Sydney Forks	Cape Breton S. NS	*via* Sydney, NB
*Sydney Mines 8,198	Cape Breton N.-Victoria NS	529.14
Sydney River	Cape Breton S. NS	529.14
Sydney Subway	Cape Breton S. NS	*via* Sydney, N S
Sylvan	Selkirk M	Arborg 535
Sylvan Glen	Athabaska A	Fawcett 645
Sylvania	Meifort S	535.144
Sylvan Lake 805	Red Deer Alta	529.319, 535 245
Sylvester	PeaceRiver A	Beaverlodge 645
†Sylvester	Pictou N S	529.19
Synton	St. John-Albert N B	Coverdale 529
Syringa Creek	Kootenay W .BC	445.1
*Taber 1,331	Lethbridge Alta	535.230
†Tableau	Chicoutimi Q	Bagotville 685
Tabusintac	Northumberland N B	Tracadie 529
†Taché	Fort William O	535.51
Tache	Kamouraska Q	Berubé 529
†Tadanac 466	Kootenay W.B C	535.78
Tadmore	Mackenzie Sask	529.276
Tadoussac 765	Charlevoix-Saguenay Q	329.8, or La Malbaie 529
Taft	Kamloops B C	535.70
Taghum	Kootenay W. BC	535.72
Taillardat	Charlevoix-Saguenay Q	*via* Rague neau
Taillon	Lake St. John-Roberval Q	St. Joseph d'Alma 505
Takla Landing	Skeena B C	228 or Vanderhoof 529
Tako	The Battlefords S	529.245
Talbot	BattleRiver. Alta	Coronation 535
Talbotville Royal	Elgin O	*via* St. Thomas, O
Tallman	Prince Albert S	529·256
Talmage	Weyburn Sask	529.251-275
Talon	St. John's-Iberville-Napierville Q	*via* St. Jean, P Q
†Tamaracouta	Argenteuil Q	Morin Heights 529
Tambling's Corners	344 Rideout St	Sub P. O. of London City
Tamworth	Frontenac-Addington O	Lens 535
Tancook Island	Queens-Lunenburg NS	Chester 529
†Tancredia	Pontiac Q	Campbell's Bay 535
Tangent	Peace River A	645·1
Tangier	Halifax N S	Musquodoboit Harbour 529
Tangleflags	The Battlefords S	Deer Creek 529
†Tankville	Westmorland NB	529.65
Tannin	Port Arthur O	529.162
Tansley	Halton O	529.192
Tantallon	Halifax N S	French Village 529
*Tantallon 114	Melville S	535.155
†Tapleytown	Wentworth O	*via* Stony Creek, O
Tappen	Kamloops BC	535.70
*Tara 494	Bruce O	529.189
Tarbot	Cape Breton N.-Victoria N S	North River 365 or *via* North Sydney, N S
Tarbotvale	Cape Breton N.-Victoria N S	Englishtown 365
†Tarentorus	Algoma W R O	*via* Sault Ste Marie
Targettville	Kent NB	Harcourt 529
*Tarnopol	Humboldt S	529·290
†Tarrys	Kootenay W. BC	535.72
†Tartigou	Matapedia-Matane Q	528

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
Tarzwell	Timiskaming	O Rosegrove 699
Taschereau	Chapleau	Q 529-120-121
Tashota	Port Arthur	O 529.156
Ta Ta Creek	Kootenay E.	BC Wasa 535
Tatalrose	Skeena	B C Burn's Lake 529
**Tatamagouche*	Colchester-Hants	NS 529.15
Tate 63	Lake Centre	S 529.245
Tatla Lake	Cariboo	B C Williams Lake650
Tatlayoko Lake	Cariboo	B C Williams Lake 650
†Tatlock	Lanark	O Almonte 535
Tatsfield	The Battlefords	S 529.279
Taunton	Ontario	O *via* Oshawa, O
**Tavistock* 1,059	Oxford	O 529.199
Tawatinaw	Athabaska	A 529.317
†Tay	Simcoe ER	O Midland 529, 535
Taylor	Cariboo	B C Dawson Creek 645
Taylor's Head	Halifax	N S Musquodoboit Harbour 529
Taylorside	Melfort	S Beatty 529
Taylorton	Assiniboia	Sask Bienfait 529, 535
Taylorville	Lethbridge	Alta Whisky Gap 535
Taymouth	York-Sunbury	NB 529.79
Tchesinkut Lake	Skeena	B C Burns Lake 529
**Tecumseh* 2,392	Essex E R	O 529.209, 712
Teddington	Melfort	S Gronlid 535
Tee Lake	Pontiac	Q 535-26
Teepee Creek	Peace River	A Sexsmith 645
Tees	Wetaskiwin	A 535.233
**Teeswater* 817	Bruce	O 535.41
Teeterville	Norfolk	O Windham 623
Tehkummah	Algoma E R	O *via* Manitowaning or Little Current
Telegraph Cove	Comox-Alberni	BC 455
Telegraph Creek	Skeena	B C *via* Wrangel, Alaska
†Telford	Pictou	N S Egerton 529
Telfordville	Wetaskiwin	A Thorsby 535
Telkwa	Skeena	B C 529.350
Temperancevale	York-Sunbury	NB Pinder 535
†Temple	York-Sunbury	NB 529.58
†Templeton 950	Hull	Q 535-18 (Ste. Rose de Lima, P O)
Tenby	Neepawa	M 529.226
Tenby Bay	Algoma W R	O *via* Hiltonbeach
†Tenecape	Colchester-Hants	NS Kennetcook 562
Ten Mile Creek	St. John-Albert	NB Saint John 529, 535
†Tennant Cove	Royal	NB Evandale 529
Terence	Brandon	M 529.258
Terence Bay 572	Halifax	N S *via* Halifax, N S
**Terrace* 349	Skeena	B C 529.350
Terra Cotta	Peel	O 529.192
Terra Nova	Dufferin-Simcoe	O Lisle 529
Terra Nova	Cape Breton N.-Victoria	NS St. Peters 529
**Terrebonne* 2,211	Terrebonne	Q 535.21
Terrebonne Heights	Joliette-L'Assomption-Montcalm	Q Mascouche 535
Terre Noire	Inverness-Richmond	N S *via* Margaree Harbour, N S
Teslin	Yukon	462-2
**Tessier* 131	Rosetown-Biggar	S 529.252
†Teston	York N R	O
Tête à la Baleine	Charlevoix-Saguenay	Q Maple 529 348.2
Tete Jaune Cache	Cariboo	B C 529.350
Tetreaultville	Mercier	Q 529.91
Teulon 578	Selkirk	M 535.122
Tewkesbury	Quebec-Montmorency	Q Charlesbourg 529
†Thackeray	The Battlefords	S 535.164
Thalberg	Springfield	M Scanterbury 529
†Thalia	Yale	B C 535.91
**Thamesford*	Oxford	O 535.35

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
Thames Valley Camp	Middlesex ER	O *via* London
**Thamesville* 811	Lambton-Kent	O 529.209, 535.42, 712
Thaxted	Melfort	S 535.157
**Thedford* 617	Lambton WR	O 529.185
The Glades	Westmorland	NB River Glade 529
The Hawk	Shelburne-Yarmouth-Clare	NS Barrington Passage 529
Thelma	Medicine Hat	Alta Irvine 535
The Lodge	Queens-Lunenburg	NS Hubbard 529
The Narrows	Selkirk	M Ashern 529
**Theodore* 331	Yorkton	S 535.156
**The Pas* 3,181	Churchill	M 529-246-247-253, 181, 182
The Points	Inverness-Richmond	N S St. Peters 529
West Bay The Range	Royal	N B 390 or Cumberland Bay 535
Theriault	Gloucester	N B Caraquet 529
†Theriault	Restigouche-Madawaska	NB 529-51 535.302 (Prime P O)
The Ridge	Hastings-Peterboro'	O Coe Hill 529
Therien	Athabaska	A 529.327
The Slash	Algoma E R	O *via* Manitowaning
**Thessalon* 1,295	Algoma E R	O 535.67, 438
Thetford Est	Megantic-Frontenac	Q Thetford Mines 675
Thetford Mines 12,788	Mégantic-Frontenac	Q 675
Thetford Mines West	Mégantic-Frontenac	Q Thetford Mines 675
Thetford South	Mégantic-Frontenac	Q Thetford Mines 675
The Willows	Northumberland	N B Loggieville 529
Thibault	Restigouche-Madawaska	NB 529.52
Thibeauville	Inverness-Richmond	N S Sporting Mountain 529
Thibodeau	Restigouche-Madawaska	N B Green River, 529, 535
Thicket Portage	Churchill	M 529.246
†Thistle Creek	Yukon	462.1
Thistletown	York WR	O Weston 535, 529
Thivierge	Bonaventure	Q Bonaventure 529
Thoburn	899 Esquimalt Rd	Victoria City
Thomasburg	Hastings S R.	O Tweed 535
Thomasville	Shelburne-Yarmouth-Clare	NS Port Clyde 529
†Thompson	Royal	N B 535.315
†Thompson Lake	Restigouche-Madawaska	NB Clairs 700
†Thompsonville	Dufferin-Simcoe	O 529.191
Thomson Sta	Cumberland	N S 529.12
Thorah Island	Muskoka-Ontario	O Beaverton 529
**Thorburn* 971	Pictou	N S 529.23
Thorel House	Muskoka-Ontario	O 420
Thorhild	Vegreville	A 645.2
Thornbrook	Royal	NB Havelock 529
**Thornbury* 829	Grey NR	O 529.194
Thornby	Pontiac	Q Campbell's Bay
†Thorncliff	Nipissing	O 535.65 [535
**Thorndale*	Middlesex ER	O 529.183
†Thorne	Royal	N B 535.315
Thorne Centre	Pontiac	Q Shawville 535
**Thornhill*	York ER	O Thornlea 529
Thornhill	Lisgar	M 535 117
†Thornlea	York ER	O 529.130
Thornloe 142	Timiskaming	O 699
Thornton	Dufferin-Simcoe	O 529.192
**Thorold* 5,284	Welland	O 641, 641.1, 529.208 329.14.

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
**Thorold South*	Welland.....O	Thorold 529, 641
Thorsby	Wetaskiwin....A	535·244
†Thrasher.....	Rosetown-Biggar.....S	535.146
Three Brooks...	Victoria-Carleton..NB	535.310
Three Creeks....	Peace River...A	Peace River 645
Three Fathom... Harbour	Halifax.....N S	529.16 (R R name Fathom)
†Three Forks....	Kootenay W B C	535.82
**Three Hills* .706	Red Deer.....A	529 316
Three Lakes....	Beauce.....Q	Mégantic 535, 675
ThreeMilePlains	Colchester-Hants.....NS (see Trois Rivieres)	562.1
†Three Rivers...	Kamloops...B C	535.70
Three Valley....	Acadia.....A	535.233
Throne.....	Kootenay W.BC	535.72
Thunder Beach..	Simcoe E.R...O	Penetang 529
Thunder Creek..	Swift Current..S	529·289
†Thunder River.	Charlevoix-Saguenay...Q	348.2, 123 (Rivière au Tonnerre PO)
Thurlow.....	Comox-Alberni BC	Shoal Bay 455
†Thurlow.....	Hastings S R..O	Belleville 529, 535
**Thurso*....1294	Labelle.....Q	535.18
Thurstonia Park	Victoria.....O	Dunsford 535
Thwaites.....	Timiskaming..O	Thornloe 699
†Tiblemont....	Chapleau.....Q	529·119
Tichborne.....	Frontenac-Addington...O	535.50-61
Tichfield.....	Rosetown-Biggar...Sask	529.257-274
Ticouape	Lake St. John-Roberval....Q	529.106
Tiddville.....	Digby-Annapolis-Kings..NS	Digby 562
Tide Head....	Restigouche-Madawaska NB	529.50-52
Tidnish.... 898	Cumberland.N S	Baie Verte 529
Tiger Hills.....	Humboldt.....S	535.176
Tiger Lily.....	Jasper-Edson..A	Barrhead 645
**Tignish*.....	Prince.....P E I	529.1
**Tilbury*.....	Kent.....O	535.42, 623.34
Tilley Road..	Gloucester..N B	Tracadie 529
Tilley Station 193	Medicine Hat..A	535.225
Tillicum.....	Nanaimo....B C	*via* Victoria, B.C.
**Tillsonburg*3,981	Oxford ..... O	623.34, 535.46, 529 198-209, 712
†TillsonburgJunc	Oxford .....O	529.198-209, 712
Tilney.....	Moose Jaw.Sask	529.268
**Tilston*.....	Souris.....M	535.106
**Timagami*.....	Timiskaming..O	699, 418
Timagami Lodge	Timiskaming...O	418
Timberlea	Halifax N S	529.25
Timberlost.....	N. Battleford..S	Leoville 535
Timberton.....	Dauphin ...M	529.259
Timeu.....	Jasper-Edson..A	Barrhead 645
**Timiskaming Station*. 2,148	Pontiac.....Q	535.26
Timmins.28,544	Cochrane.....O	699.3
Tincap	Leeds.....O	Brockville 529, 535
†Tingley.....	St. John-Albert....N B	Albert 529
Tingwick.....	Drummond-Arthabaska. Q	529.84
Tintagel.....	Skeena.....B C	529·350
Tiny.....	Mackenzie..Sask	529.259
†Tioga.....	Dufferin-Simcoe O	529.191
Tionaga.....	Algoma ER...O	529.131
**Tisdale*... 1,197	Melfort.....S	529.232, 535.144
Titanic.....	Prince Albert.. Sask	Duck Lake 529 or Carlton 529
†Titus.....	Richmond-Wolfe Q	529.82
†Titusville....	Royal.....N B	Hampton 529
**Tiverton*....279	Bruce.....O	Kincardine 529
**Tiverton*... 451	Digby-Annapolis-Kings NS	369.4 or Digby 562
Tlell.....	Skeena.....B C	Skidegate 459

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
**Tobermory*.....	Bruce.....O	438.1 or Wiarton
†Tobin.....	Témiscouata...Q	529.50 [529
†Tobique Narrows.	Victoria-Carleton..NB	535.310
Tobique River..	Victoria-Carleton..NB	Currie 535
Tod Creek.....	Macleod....Alta	Lundbreck 535
Tod Inlet.....	Nanaimo....B C	*via* Victoria, B C
Todmorden	York E R.....O	Part of Toronto
Tofield 551	Vegreville.....A	529.245-316
Tofino..... .239	Comox-Alberni...B C	450.2, 227
**Togo*.....240	Yorkton.....S	529.259
Toimela.....	Port Arthur ..O	PortArthur529,535
Toledo	Leeds.....O	Jasper 535
Tolland	Battle RiverAlta	Vermilion 529
Tolstoi.....	Provencher...M	529.224
Tomahawk	Jasper-Edson A	Gainford 529
Tomifobia.....	Stanstead....Q	675
Tomiko.....	Timiskaming..O	699
Tompkins ...398	Maple Creek. S	535.225
†Tompkinsville	Antigonish-Guysboro .N S	*via* Guysboro
Tomstown.....	Timiskaming. O	Heaslip 699
†Tondern.....	Port Arthur..O	529.131
Tonkin	Yorkton.....S	529.278
Topland	Jasper-Edson..A	Barrhead 645
Topley	Skeena.....B C	529.350
Torbay.....	Antigonish-Guysboro' N S	Isaac's Harb. 368
Torbrook....635	Digby-Annapolis-Kings N S	Wilmot 562 or Middleton 529
Torbrook Mines	Digby-Annapolis-Kings. N S	Wilmot 562 or Middleton 529
Torbrook West.	Digby-Annapolis-Kings..NS	Nictaux 529 or Middleton 529
Torch River.....	Melfort .....S	White Fox 535
Torlea.....	Camrose.....A	529.245
†Tormentine....	Westmorland... N B	(see Cape Tormentine)
**Toronto* 657,612	Broadview...O	529.83-130-185-193-207 535.34-35-44 48 530
	Danforth....O	
	Davenport...O	
	Eglinton.....O	
	Greenwood O	
	High Park ..O	
	Parkdale....O	
	Rosedale ....O	
	St. Pauls....O	
	Spadina.....O	
	Trinity.....O	
	YorkE.,S.,& W.	
**Postal Terminal A.*	Union Station...	329.2-3-10-14 334, 304 160, 240
**Station B*....	Adelaide W. & Spadina	
**Station C*....	1117 Queen St W	
**Station D*....	338 Keele St.	
**Station E*....	807 Bathurst St.	
**Station F*....	675 Yonge St..	
**Station G*....	765 Queen St. E	
**Station H*....	145 Main St....	
**Station J*....	685 Danforth Av	
**Station K*....	2384 Yonge St..	
**Station L*....	937 St. Clair W.	
Balmy Beach.	2220 QueenSt.E	
Bedford Park..	3298 Yonge St..	
**Bleeker Street*.	199 Wellesley St	
Bloor Street ...	378 Bloor St. W	
**Broadv'w Ave.*	583 Gerrard E...	
**Brockton*.....	1512Dundas St W	
**Carlton Street*.	1 Carlton St....	
Centre Island..	19 Manitou Rd...	
**Clinton Street*	590 College St..	
**Coleman*	2770Danforth Av	
**Davisville*....	1925 Yonge St..	
**Deer Park*....	1485 Yonge St..	
**Dundas Street*	154 OssingtonAv	
**Earlscourt*...	74 Boon Ave....	
Lee Avenue...	2122 Queen St E	

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
**Mount Dennis*	1154 Weston Rd.	
**New Toronto*	131 6th Street	
**Parkdale*	1372 Queen St. W	
**Peter Street*	299 Queen St. W	
**Queen St. East*	310 Queen St. E.	
**Spadina Ave*	345 Spadina Ave	
**Swansea*	76 Windermere Ave.	
Todmorden	1129 Broadview A.	
**Wychw'odP'rk*	18 Vaughan Rd	
**Torquay* 197	Weyburn Sask	535.152
Torrance	Muskoka-Ontario O	529.130
Torrington	Red Deer A	535.251
Torryburn	St. John-Albert NB	529.42
**Tory Hill*	Victoria O	529.149
Tothill	Medicine Hat A	Dunmore 535
**Totnes*	Kindersley S	535.146
**Tottenham* 551	Dufferin-Simcoe O	529.192, 535.48
Totzke	Rosthern S	529.249-260
† Touchwood	Yorkton S	529.245
Tourelle	Gaspé Q	Ste. Anne des Monts 348.1
Tourville	Kamouraska Q	Monk 529
Toussaint	Restigouche-Madawaska NB	*via* Edmundston
Toutes Aides	Dauphin M	Rorketon 529
†Townsend Ctre.	Norfolk O	623.34
**Tracadie*	Gloucester N B	529.60
Tracadie 314	Antigonish-Guysboro' NS	529.17
†Tracadie	Queen's P E I	529.3
Tracadie Beach	Gloucester N B	Tracadie 529
Tracadie Cross	Queen's P E I	Tracadie 529
Tracy	York-Sunbury N B	535.307
Trafalgar	Halton O	Oakville 529, 535
**Trail* 9,132	Kootenay W. BC	535.78
Trait Carre	Gaspé Q	*via* Griffin Cove
†Tralee	Perth O	Listowel 529
†Tramore	Renfrew S R O	Killaloe 529
Tramping Lake 208	Kindersley S	535.167
Tranquille	Kamloops B C	529.347, 535.70
**Transcona* 5,495	St. Boniface M	529.160
† Trapp Lake	Kamloops B C	Kamloops 535.
†Traveller's Rest	Prince P E I	529.1 [529
Travers	Macleod A	535.242
Traverse Bay	Springfield M	Albert 529
Traynor	Kindersley S	535.158
†Treadwell	Prescott O	Plantagenet 535
Trecesson	Chapleau Q	Amos 529
Treelon	Maple Creek S	Climax 535
**Treesbank*	Macdonald M	535.119
†Trefoil	Acadia	529.328, 535.249
Tregarva	Lake Centre S	535.159
Treherne	Macdonald M	535.119
Tremblay	Dorchester Q	Ste. Justine 675
Tremblay Settlement	Gloucester N B	Petit Rocher 529
Trenholm	Drummond-Arthabaska Q	Richmond 529
Trentham	Provencher M	Carey 535
Trenton 2,699	Pictou N S	529.20
**Trenton* 8,183	Hastings S O	529.83-147, 535.50
Trent River	Northumberland O	Havelock 535
†Trepanier	Yale BC	460, 445.6
Trewdale	Swift Current S	535.172
Triangle	Peace River	High Prairie 645
**Tribune* 80	Weyburn Sask	535.152
Tring Jonction 288	Beauce Q	675, 675.2
†Trinity	Essex S. R O	Leamington 623,
†Trinity Bay	Charlevoix-Saguenay Q	348.2, 349.2, [656 123
Trinity Valley	Yale B C	Lumby 529, 535
Triple Bay Park	Simcoe E.R O	Port McNicoll 535
Tristram	Wetaskiwin A	Bashaw 529
Triton Fishing Club (Summer Office)	Portneuf Q	529.105 (R R n. Triton Club)
Trochu 480	Red Deer A	529.316
Trois Pistoles 2,187	Rimouski Q	529.50, 351
**Trois Rivières* 41,811	Three Rivers Q	535.19-21-29, 529.88,329.6, 122
Trois Saumons	Montmagny-L'Islet Q	529.115
Trois Saumons Station	Montmagny-L'Islet Q	529.115
Trojan	Rosthern S	Colonsay 535
Trossachs	Weyburn Sask	535.170
Trottier	Drummond-Arthabaska Q	Princeville 529
†Troup	Kootenay W. BC	535.69
Trout Brook	Northumberland N B	Newcastle 529
Trout Brook 229	Inverness-Richmond N S	Mira 698
**Trout Creek* 367	Parry Sound O	529 193
Trout Lake	Kootenay W. BC	Arrowhead 535
Trout Mills	Nipissing O	699
Trout River	Inverness-Richmond N S	Orangedale 529
Trout Stream	Gloucester N B	Tracadie 529
Trowbridge	Perth O	Listowel 529
Troy	Wentworth O	Harrisburg 529
Troy	Inverness-Richmond N S	529.33
**Truax* 109	Moose Jaw Sask	529.268
†Trudeau	Port Arthur O	535.66
Trudel	Gloucester N B	Burnsville 529
**Truro* 10,272	Colchester-Hants N S	529.12-13, 562.4
**Tuberose*	Rosetown-Biggar S	535.147
Tudhope	Cochrane O	529·154
Tudor	Bow River Alta	535.240
Tuffnell	Yorkton S	535.156
Tufts Cove 1,604	Halifax N S	Dartmouth 529
Tugaske 190	Moose Jaw S	535.153
Tulameen	Yale B C	535.91
Tulliby Lake	Athabaska A	Marwayne 535
Tullis	Rosetown-Biggar S	529.274
Tulsequah	Skeena BC	*via* Juneau, Alaska
Tunstall	Maple Creek S	535.145
Tupper Creek	Cariboo B C	645.1 (Ry. name Tupper)
†Tupperville	Digby-Annapolis-Kings NS	562.1
Tupperville	Lambton-Kent O	656.3
Turbine	Nipissing O	535.67-68
Turcotte	Dorchester Q	St. Malachie 529
Turgeon	Gloucester N B	529.50
Turin	Macleod A	535.237
Turkey Point	Norfolk O	Vittoria 529
Turners	Bruce O	529.188
Turner Valley 676	Calgary E.R. A	Okotoks 535
Turnerville	Kent Q	Ennett 656
Turriff	Hastings-Peterboro' O	529.147
Turtle Beach	N. Battleford S	SpruceLake 529
Turtle Creek	St. John-Albert N B	529.66
Turtleford 271	The Battlefords S	529.262-283
Turtle Lake	Parry Sound O	Swords 529
Tusket 783	Shelburne-Yarmouth-Clare NS	529.27
Tutela	56 Bishop St	Brantford City
†Tuxedo 735	Winnipeg S M	Suburb of Wpg
Tuxford 99	Moose Jaw Sask	535.153
Tway	Humboldt S	535·176
**Tweed* 1,316	Hastings S O	535.34
Tweedie Brook	Kent N B	Richibucto 529
Tweedsmuir	Prince Albert S	Prince Albert 529, 535
Twin Brae	Dauphin M	Inglis 535
Twin Butte	Macleod Alta	Pincher 535
†Twin City	Fort William O	529.132

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
†Twin Elm	Carleton O	529.140
†Twin Falls	Cochrane O	Iroquois Falls 699
Twining	Red Deer Alta	529.316
Twin River	Lethbridge Alta	Milk River 535
TwinRockValley	Inverness-Richmond NS	Strathlorne 529
Twin Valley	WoodMountainS	Scout Lake 535
Two Creeks	Brandon M	535.108
Two Hills 210	Vegreville A	535.164
Two Lakes	Vegreville A	Spedden 529
Two Rivers	Cariboo BC	Dawson Creek 645 or *via* Fort St. John
†Two Rivers	Victoria O	529.214
†Tye	KootenayWR.BC	535·69 (Bayonne
†Tyee	Skeena BC	529.350 [P O)
**Tyndall*	Springfield M	535.102
†Tynehead	N. Westminster BC	529.347
Tyner	Kindersley S	529.273
Tyne Valley	Prince PEI	529.1 (R R name Port Hill)
Tyranite	Timiskaming O	Elk Lake 699
**Tyrone*	Durham O	Bowmanville 529, 535
**Tyson*	Weyburn Sask	535.150
Uchi Lake	Kenora-Rainy River O	156 or Hudson 529
**Ucluelet*	Comox-Alberni BC	450.2, 227
Udney	Muskoka-Ontario O	529.130
Udora	York N R O	Sunderland 529 or Pefferlaw 529
Uffington	Muskoka-Ontario O	Bracebridge 529
Ufford	Muskoka-Ontario O	Utterson 529
†Uhthoff	Simcoe E R O	529.173, 535.55
†Uigg	Queen's PEI	529.5 (Kinross
Ukalta	Vegreville A	Andrew 535 [PO)
Ukraina	Dauphin M	529.232
Ullswater	Muskoka-Ontario O	Utterson 529
Ulva	Inverness-Richmond NS	Inverness 529
Ulverton	Drummond-Arthabaska Q	Richmond 529
Uneas	Vegreville A	529.245
Underhill	Northumberland NB	529.79
Underhill	Souris M	529.223
Underwood	Bruce O	Port Elgin 529
Uniacke	Chapleau Q	529 120
Union	Elgin O	*via* St. Thomas
†Union	Colchester-Hants NS	529.13
†Union	Queen's PEI	529.3
Union Bay	Comox-Alberni BC	535.90, 715, 450.7
Union Creek	Peterboro' W R O	Kinmount 529
Union Mills	Charlotte N B	St. Stephen 535
Union Point	Provencher M	529.221, 585.2, 647
Union Road	Queen's PEI	Union 529
**Unionville*	York E R O	529.177 [158
**Unity* 677	TheBattlefords S	529.245-291, 535
Universite St. Joseph	Westmorland.NB	College Bridge 529
University	Middlesex E O	Sub P.O. of London
University Hill	VancouverSo..BC	Sub. P.O. of Vancouver
Uno	Marquette M	529.245
Uno Park	Timiskaming O	699
Unwin	The Battlefords S	535.164
Upham	Royal N B	Hampton 529
Uphill	Victoria O	Victoria Road 529
Uplands Airport	Carleton Ont.	*via* Ottawa
UpperAbougogin	Westmorland NB	Shediac 529
Upper Baddeck River	Cape Breton N. Victoria N S	*via* Baddeck.
Upper Balmoral	Restigouche-Madawaska NB	Eel River 529
†Upper Barney's River	Pictou N S	Barney River 529
Upper Bertrand	Gloucester N B	Burnsville 529
†Upper Big Tracadie	Antigonish-Guysboro' N S	Monastery 529
Upper Blackville	Northumberl'd N B	529.79
Upper Blackville Bridge	Northumberland N B	Upper Blackville 529
Upper Blandford	Queens-Lunenburg NS	East River 529
Upper Branch	Queens-Lunenburg NS	Pinehurst 529
†Upper Brighton	Victoria-Carleton N B	Hartland 535
UpperBuctouche	Kent N B	St. Anthony 529
Upper Burlington	Colchester-Hants NS	Scotch Village 562
Upper Cape	WestmorlandNB	Melrose 529
Upper Caraquet	Gloucester N B	529.60
Upper Charlo	Restigouche-MadawaskaNB	Charlo 529
Upper Chelsea	Queens-Lunenburg NS	Pleasant River 529
†Upper Clements	Digby-Annapolis-Kings NS	562.1
Upper Clyde River	Shelburne-Yarmouth-ClareNS	Shelburne 529
Upper Derby	Northumberland N B	529.79 (R R n Park)
Up. Dorchester	WestmorlandNB	529.12
Upper Dover	WestmorlandNB	Moncton 529
Upper Dundee	Restigouche-MadawaskaNB	Eel River 529
Upper Economy	Colchester-Hants NS	Londonderry 529
Upper Falmouth	Colchester-Hants NS	Falmouth 562
Upper Fraser	Cariboo BC	529.350
Upper Gagetown	Royal N B	529.58, 390
Upper Glencoe	Inverness-Richmond NS	Glencoe 529
†Upper Glen Road	Antigonish-Guysboro NS	Antigonish 529
†Upper Goshen	St. John-Albert N B	Elgin 529
UpperGrandMira	Inverness-Richmond NS	*via* Sydney N S
†UpperGreenwi'h	Royal N B	McPhersons 529
†Upper Hampstead	Royal N B	McAlpines 529
Upper Hat Creek	Kamloops BC	Ashcroft 535, 529 or Pavilion 650
Upper Kennetcook	Colchester-Hants NS	562.4
Upper Kent	Victoria-Carleton N B	535·309
Upper Keswick	York-Sunbury NB	535·301
UpperKingsburg	Queens-Lunenburg NS	Lunenburg 529
Upper La Have	Queens-Lunenburg NS	Bridgewater 529
Upper Lakeville	Halifax N S	Musquodoboit Harbour 529
Upper Lawrencetown	Halifax N S	Naugle 529
Upper Leitche's Creek	Cape Breton N. Victoria NS	Leitches Creek 529
†Upper Loch Lomond	St. John-Albert NB	*via* Saint John
Upper Lynn	Vancouver N.BC	*via* N. Vancouver
Up. Main River	Kent N B	Harcourt 529
Upper Margaree	Inverness-Richmond NS	Strathlorne 529
†Upper Maugerville	Royal N B	390 or Barker 535
Upper Melbourne	Richmond-Wolfe Q	Richmond 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION SEE KEY, PP. 107-113
†Up. Middleboro'	Cumberland N S	Pugwash Jct. 529
Upper Middle River	Cape Breton N.-Victoria...N S	*via* Baddeck, N S
Upper Mills.....	Charlotte...N B	St. Stephen 535 or *via* Baring, Me., U.S.A.
Upper Musquodoboit	Halifax.....N S	529.16
†Upper Nappan	Cumberland N S	Amherst 529
Upper Nelson...	Northumberland N B	Millerton 529
Upper New Cornwall	Queens-Lunenburg NS	Mahone Bay 529
Upper New Harbour	Antigonish-Guysboro'. N S	Isaac's Harbour 368
Upper New Horton	St. John-Albert....N B	Albert 529
Upper Newport..	Colchester-Hants.....NS	Brooklyn 562
Upper Northfield	Queens-Lunenburg NS	Northfield 529
Upper Pockmouche	Gloucester..N B	Inkerman 529
Up. Port Latour	Shelburne-Yarmouth-Clare NS	Port Clyde 529
Upper Rawdon...	Colchester-Hants.....NS	Kennetcook 562
Upper Rexton...	Kent.....N B	Rexton 529
Upper Rockport.	Westmorl'nd.NB	Dorchester 529
Upper Sackville..	Westmorland NB	529.54
Upper St. Andre	Westmorland N B	Shediac 529
Upper St. Maurice	Kent.....N B	Buctouche 529
Upper St Rose..	Gloucester..N B	Inkerman 529
Upper St. Simon	Gloucester N B	Caraquet 529
Upper Shag Harbour	Shelburne-Yarmouth-Clare NS	Shag Harbour 529
Upper Sheila....	Gloucester..N B	Tracadie 529
Upper Siegas....	Restigouche-Madawaska NB	Siegas 535, 529
Upper Smithfield	Antigonish-Guysboro'. NS	Sunnybrae 529
Upper South River	Antigonish-Guysboro'..NS	South River 529
Upper South West Mabou	Inverness-Richmond. N S	Judique 529
Upper Springfield	Antigonish-Guysboro'. NS	South River 529
*Upper Stewiacke	Colchester-Hants ....N S	Upper Musquodoboit 529
Upper Sumas....	Fraser Valley BC	514
Upper Tantallon.	Halifax.....N S	French Village 529
Upper Tilley Rd	Gloucester..N B	Tracadie 529
Upper Vaughan..	Colchester-Hants.....N S	Windsor 562
Upper. ..... Washabuck	Cape Breton N.-Victoria..N S	Iona 529
Upper. ..... Wedgeport	Shelburne-Yarmouth-Clare NS	*via* Yarmouth N S
Upper West Pubnico	Shelburne-Yarmouth-Clare NS	Pubnico 529
Upper West..... New Harbour	Antigonish-Guysboro'. N S	Drum Head 368
Upper Whitehead	Antigonish-Guysboro' N S	*via* Whitehead
Upper Wood.... Harbour	Shelburne-Yarmouth-Clare NS	529.27
Upper Woodstock	Victoria-Carleton..N B	535.309
**Upsala*.....	Fort William ..O	535.51
Upsalquitch ...	Restigouche-Madawaska NB	529 52
Uptergrove	Muskoka-Ontario NR O	529.173
Upton 732	St. Hyacinthe-Bagot.....Q	529.82
Urbania.....	Colchester-Hants.....NS	South Maitland 562
Uren.....	Swift Current..S	535.149
†Urling.....	Cariboo.....B C	529.350
†Uscan	Stormont.....O	633.2
Usherville..	Mackenzie..Sask	529·276
Usk.....	Skeena.....B C	529.350
Usona	Wetaskiwin .. A	Ponoka 535
†Utopia	Charlotte...N B	535.312

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
Utopia.....	Dufferin-Simcoe O	529·194
**Utterson*	Muskoka Ontario O	529.193
**Uxbridge*. 1,391	Muskoka Ontario O	529.177
Vaillancourt ...	Kamouraska...Q	Monk 529
Val Alain.....	Lotbiniere ....Q	529 86
Val Albert.....	Cochrane.....O	Kapuskasing 529
Val Barrette..489	Labelle.....Q	535.23 (R R name Barrette)
Valbrand	Prince Albert.. S	Canwood 529
Val Brillant 949	Matapedia-Matane. ...Q	529.50
Valcartier Station	Quebec-Montmorency Q	529.105
Valcartier..... Village	Quebec-Montmorency Q	Loretteville 529
Val Clermont ...	Chapleau... Q	La Sarre 529
Val Comeau	Gloucester..N B	Tracadie 529
Val Cote.....	Cochrane.....O	529·154
Valcourt.....360	Shefford.....Q	535.8
Val d'Amour....	Restigouche-Madawaska NB	Campbellton 529
Val David.	Terrebonne... Q	535.23
Val des Bois.....	Hull..... Q	Buckingham 535
Val d'Espoir .	Gaspe ..... Q	Perce 529
**Val d'Or* ..4,359	Pontiac..... Q	529·119
Val Doucet.....	Gloucester..N B	Burnsville 529
Vale.....	Medicine Hat A	Medicine Hat 535
Val Emard.....	Wright..... Q	Maniwaki 535
Valemount.....	Kamloops....BC	529.347
†Valencay.....	Labelle.....Q	Papineauville 535
Valentia.....	Victoria..... O	Mariposa 529
Vale Perkins.... (Summer P O)	Brome-Missisquoi...Q	Perkins 342 or Highwater 535
Valeport.....	Lake Centre ...S	535.159-160
Val Gagne.....	Cochrane .....O	699
Val Garnier....	Rimouski.....Q	Luceville 529
Val Guertin....	Wright .....Q	Farley 535
Valhalla.....	Peace River... A	Hythe 645
Valhalla Centre	Peace River .. A	Hythe 645
Val Jalbert ...29	Lake St. John-Roberval....Q	529.106
Valjean.....	Swift Current . S	535.149
Val Lambert	Restigouche-Madawaska NB	Baker Brook 529, 700
**Vallee Jonction*.	Beauce.....Q	675, 675.1
Vallée Lourdes...	Gloucester...NB	529.50
†Vallentyne.....	Muskoka-Ontario .....O	Sunderland 529
Valleville.....	Bellechasse....Q	St Vallier 529
†Valley.....	Colchester-Hants.....NS	529.13
Valley Centre...	Rosetown-Biggar S	535·138
**Valleyfield* 16969	Beauharnois-Laprairie ....Q	529.211, 633.1
Valleyfield Nord..	Beauharnois-Laprairie....Q	Valleyfield 529, 633 (Sub. P.O.)
Valley Park.....	Rosetown-Biggar S	Saskatoon 529, 535
Valley River.....	Dauphin .....M	529.232
Valleyview.....	Peace River....A	High Prairie 645
Vallican.....	Kootenay W BC	535.77
Valmarie.....303	Maple Creek..S	535.171
Val Melanson....	Restigouche-Madawaska. NB	Christopher 529
Val Mont.....	Champlain....Q	St. Maurice 535
Val Morin.....	Terrebonne....Q	535.23
Val Morin Station	Terrebonne ...Q	535.23
Val Nadeau.....	Restigouche-Madawaska NB	Baker Brook 529, 700
Val Oakes.....	Restigouche-Madawaska. NB	Connors 700
**Valois*.....	Jacques Cartier Q	529.83, 535.33
Val Ombreuse...	Hull..... Q	Gracefield 535
Valor.....	Wood Mountain S	535.170
†Valora.	Port Arthur ...O	529.162
Val Paquin	Wright.....Q	Wakefield 535
**Valparaiso* 105	Melfort..... S	529.232
Valpoy.....	Dauphin .....M	529.248
Val Quesnel....	Labelle.....Q	Papineauville 535
Valracine. ..	Compton.....Q	Milan 535
†Val Richard....	Kent.....N B	Canaan 529
Valria.....	Cochrane.....O	529.154
†Val Royal.....	Jacques Cartier Q	529.91

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION. SEE KEY, PP. 107-113
Val St. Gilles....	Chapleau.....Q	La Sarre 529
†Val St. Michel 330	Quebec-Montmorency Q	529.105
Val St. Patrice...	N'thumberl'd NB	Rogersville 529
Val Soucy	Vegreville... A	Redwater 529
Val Tetreau.....	Hull.....Q	(Sub. P.O. of Hull)
Val Viger.....	Labelle.....Q	Barrette 535
**Vananda*.....	Comox-Alberni BC	455
Vanbrugh.....	Renfrew S R..O	Eganville 535, 529
Van Bruyssel....	Portneuf.....Q	529.105
Vance.....	Rosetown-Biggar.....S	535.158
**Vancouver* ... 271,597	VancouverCntr Vancouver E N. & S. Vancouver-Burrard. B C	535.70, 585. 13 514, 529.347, 631, 650.1, 708, 450.1-3-6-7-8-9, 455,465,226, 227 229, 230,235,240
**Station B*....	299 Hastings St. E	
**Station C*....	3100 Main St...	
**Station D*...	1535 w. Broadway	
**Station E*....	2144, 41st Ave. W	
Fraser Avenue.	4156 Fraser Av...	
Vancouver Heights	3918 Hastings E.	Vancouver City
Vanderhoof...342	Cariboo.....B C	529.350
†Vandorf.....	York N R.....O	529.130
Vandry	Chapleau.....Q	529.120
**Vandura*.....	Qu'Appelle Sask	529.258
Vanessa.....	Norfolk.....O	703 or *via* Waterf'd
Vanesti.....	Battle River..A	Paradise Val'y 535
Vanguard 254	Maple Creek...S	535.163
**Vankleek Hill*.. 1,418	Prescott.....O	529.212, 535.31
Vankoughnet....	Muskoka-Ontario.... O	Bracebridge 529
Vannes.....	Selkirk.....M	Eriksdale 529
Vanrena.....	Peace River....A	Fairview 645
	Rosetown-Biggar.....S	529.252
Vanscoy..... 111		
Vantage 65	Wood Mount'n.S	535.168
Van Wagners Beach.....	Wentworth... O	*via* Hamilton
Van Winkle	Cariboo.....B C	Quesnel 650
†Varcoe.....	Brandon.....M	535 109-111
Varennes ... 704	Richelieu-Verchères . Q	529·108
Varna	Huron-Perth..O	Brucefield 529
Varney.....	Grey-Bruce....O	529.180
Vars.....	Russell.....O	529.211
Varsity View....	Portage la Prairie M	*via* Winnipeg
Vasey.....	Simcoe E R...O	Victoria Har. 529
Vassan.....	Pontiac.....Q	Val d'Or 529
Vassar.....	Provencher...M	529.238
Vauban	Témiscouata...Q	700
Vaucluse.....	Joliette-L'Assomption-Montcalm...Q	535.21
†Vaucroft Beach.	Vancouver N.B C	455
Vaudreuil ...514	Vaudreuil-Soulanges....Q	529.83, 535.31-33
Vaughan.....	Colchester-Hants.....NS	Windsor 562
†Vauquelin.....	Gaspé.....Q	Barachois 529
Vautour.....	Kent.....N B	Rogersville 529
Vautrin.....	Pontiac.....Q	Amos 529
†Vauvert.....	Lake St. John-Roberval...Q	Dolbeau 529
Vauxhall.....	Medicine Hat..A	535.242
Vavenby.....	Kamloops....B C	529.347
Vawn 57	TheBattlefords S	529.262
Vedder Crossing..	Fraser Valley BC	Sardis 514
Vega.....	Jasper-Edson..A	Barrhead 645
**Vegreville*..1,696	Vegreville.....A	529.260·315,
Veillardville.....	Mackenzie.....S	529.232 [535·250
†Veldt.....	Acadia.....A	535.233
Veletta.....	Fort William..O	Kakabeka Falls
Vendee.....	Labelle.....Q	Lac Remi 529 [529
Venice.....	Athabaska...A	645·2
Veniot	Gloucester...N B	Bathurst 529
Venlaw	Dauphin.....M	Gilbert Plains 529
Venn 51	Lake Centre...S	529.245

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
Vennachar.....	Frontenac-Addington...O	Lavant 535
Venosta.....	Wright .....Q	535 27
Ventnor.....	Grenville-Dundas ... O	Spencerville 535
Vera.....	The Battlefords S	529.245
Verchères 914	Richelieu-Verchères...Q	529·108
Verdant Valley	Bow River.....A	Drumh'ler 529,535
**Verdun*.. 66,503	Verdun.....Q	Suburb of Montreal
Verigin 296	Mackenzie.... S	529.259
Verlo.....	Swift Current S	535·139
Vermette.....	St. Boniface..M	Grande Pointe 535
**Vermilion* 1,408	Battle River Alta	529.260
Vermilion Bay...	Kenora-Rainy River. O	535.51
†Vernal.....	Antigonish-Guysboro' NS	South River 529
†Verndale.....	Humboldt..Sask	Lake Lenore 529
Verner.....	Nipissing... O	535.66
**Vernon*....5,099	Yale..... B C	535.74-76-80, 529·351-352
**Vernon*.....	Carleton.....O	Osgoode Sta. 535
†Vernon.....	Queen's...P E I	529.5
Vernon Bridge...	Queen's...P E I	529.5 (R R name
Vernon River...	Queen's...P E I	529.5 [Vernon)
Vernonville.....	Northumberl'd O	Grafton 529, 535
Verona.....	Frontenac-Addington..O	535.61
Verret.....	Restigouche-Madawaska NB	*via* Edmundston, NB
†Versailles.....	St. John's-Iberville-Napierville..Q	535.3, 529.90
Verwood 183	Wood Mount'n S	535.170
Vesper.....	Maple Creek...S	535.182
Vestfold.....	Portage la Prairie M	Clarkleigh 529
Vesuvius.....	Digby-Annapolis-King's. NS	Wolfville 562
Veteran 190	Acadia.....A	535 233
†Viamede.....	Peterboro' WR.O	Lakefield, 529
Vianney.....	Megantic-Frontenac...Q	Plessisville 529
Vibank 254	Weyburn .....S	529.258
Viceroy 201	Wood Mount'n S	535.170 [535
Vickers Heights..	Fort William...O	Fort William 529,
†Vicosa.....	Vancouver..B C	*via* Vancouver, BC
Victoire	N. Battleford..S	Ormeaux 535
**Victoria* 42,907	Victoria..B C Nanaimo..B C	535.88, 529.346 450.1-2-6,464,230
†Victoria.....	Royal.....N B	529.58, (Greenwich Hill PO)
Victoria.....	Victoria-Carleton..N B	Hartland 535
†Victoria.....	Cumberland. N S	Conn Mills, 529
**Victoria*.....	Queen's...P E I	Bradalbane 529
Victoria Beach...	Digby-Annapolis-Kings..NS	Digby 562
Victoria Beach..	Springfield....M	529 240
Victoria Bridge..	Inverness-Richmond..NS	*via* Sydney
**Victoria Harb'r*. 1,021	Simcoe E R...O	529.173
Victoria Line...	Inverness-Richmond..N S	River Denys 529
Victoria Mills...	York-SunburyNB	Fredericton 529, 535
Victoria Mines..	S. Cape Breton.. N S	New Waterford 698
Victoria Mines ..	Nipissing..... O	535.67
†Victoria Plains..	Regina.....Sask	529.254
Victoria Road....	Victoria.....O	529 170
Victoriaville.... 8,503	Drummond-Arthabaska..Q	529.84-88
Vidir.....	Selkirk.....M	Arborg 535
Vidora 76	Maple Creek...S	535.170
Vieille Eglise ..	Lotbinière..... Q	Fortierville 529
Vien.....	Lotbinière.... Q	529·113
**Vienna* 258	Elgin..... O	535 46
Vienneau.....	Northu'berl'd NB	Rogersville 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R STATION, SEE KEY PP 107-113
Viewfield	Assiniboia.....S	529.251
Viewlake	Durham .....O	Lindsay 529, 535
Viewmount	Digby-Annapolis-Kings..NS	Berwick 562
†Viewpoint	Camrose.....A	529·315
Viger	Témiscouata...Q	St. Arsene 529
Vigneau	Gaspe.....Q	*via* Amherst
**Viking* 491	Camrose.....A	529.245
Vilbois	Chapleau .....O	La Sarre 529
Village Belanger	Laval-Two Mountains..Q	St. Martin 535
Village Billette	Beauharnois-Laprairie ...Q	Valleyfield 529,633
Village Blier	Temiscouata...Q	Estcourt 529
Villagedale	Shelburne-Yarmouth-Clare NS	Barrington 529
Village des Aulnaies	Kamouraska...Q	Ste. Louise, 529
VillagedesChutes	Richmond-Wolfe .....Q	Victoriaville 529
Village des Hurons	Quebec-Montmorency ....Q	Loretteville 529
Village des Peres	Lake St. John-Roberval....Q	Dolbeau 529
VillageLaPrairie	Kent .....N B	Rexton 529
†Village Montmorency	Quebec-Montmorency...Q	676(Montmorency Village P.O.)
**Village Richelieu*	Chambly-Rouville....Q	629 (R R name Richelieu)
Village St. Augustin	Kent.....N B	Adamsville, 529, 645
Village Ste. Croix	Kent.....N B	Buctouche 529
Village St. Irenee	Kent.....N B	Buctouche 529
Village St. Jean	Kent.....N B	Rogersville 529
Village St. Paul	Gloucester..N B	Grande Anse 529
Village St. Pierre	Northumberland N B	Rogersville 529
Village Villeneuve	Lake St. John-Roberval....Q	Dolbeau 529
†Villanova	Norfolk.....O	623.34
Ville Guay	Levis.....Q	*via* Levis
†Ville Lambert	Levis.....Q	675 (P O St. Lambert de Levis)
Ville-Marie . 957	Pontiac.....Q	535.26
Villemay	Lévis .....Q	Sub. P.O. of Levis
Villemontel	Chapleau.....Q	529·120
Villeneuse	Jasper-Edson..A	529.322
Villeray	3440St. HubertSt	Montreal City
Villeroy	Lotbinière.....Q	529.86-113
*VilleStPierre*3943	Mount Royal..Q	Dominion 529
**Vilna*.....311	Vegreville .....A	529.318
Vilroc	Pontiac .....Q	Arntfield 699
Vimy	Jasper-Edson..A	529.317
Vimy Ridge	Cochrane .....O	699
Vimy Ridge Mine	Megantic-Frontenac...Q	Coleraine 675
Vincennes	Champlain....Q	Champlain 535
†Vine	Dufferin-Simcoe.....O	529.192
**Vineland*	Lincoln.....O	529.202 (Station 1½ miles)
VinelandStation	Lincoln.....O	529.202
**Vinemount*	Wentworth....O	703
Vinoit	Labelle .....Q	Papineauville 535
Vinsulla	Kamloops ..B C	529.347
Vinton	Pontiac .....Q	535.28
Violet Grove	Jasper-Edson..A	Entwistle 529
Violette	Restigouche-Madawaska. NB	*via* Edmundston
**Virden*... 1,619	Brandon.....M	535.112-108, 529.223
Virgil	Lincoln.....O	St. Catharines 529, 641
Virginia	York N R ...O	Pefferlaw 529
Virginiatown	Timiskaming..O	Larder Lake, 699
**Viscount* .. 266	Humboldt..Sask	535.156
†Visitation	Quebec-MontmorencyQ	676
**Vista*	Marquette....M	529.230
Vita	Provencher...M	529.224
**Victoria*	Norfolk.....O	529.206
†Vivian	York N R.....O	Mt. Albert 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
Vivian Station	St Boniface..M	529.160
Vogar	Selkirk .....M	Mulvihill 529
†Vogel	Swift Current..S	535·172
Vogler's Cove. 456	Queens-Lunenburg NS	Medway 529
Volga	Dauphin .....M	Winnipegosis 529
†Voligny	Joliette-L'Assomption-Montcalm...Q	535·17(St.Thomas de Joliette P.O.)
Volmer	Edmonton W... Alta	529.317
Vonda 310	Rosthern ...Sask	529 260
†Vosburg	Kent.....O	*via* Chatham
†Vroomanton	Muskoka-Ontario.....O	Sunderland 529
**Vulcan*.....732	Macleod....Alta	535.236
†Waasis	York-Sunbury..N B	535.300
Waba	Renfrew S R..O	Arnprior 535, 529
Wabamun .. 201	Jasper-Edson..A	529.320
Wabasca	Athabaska ....A	Slave Lake 645
Wabassee	Labelle.....Q	Mont Laurier 535
**Wabigoon*	Kenora-Rainy River.O	535.51
Wabi-Kon	Timiskaming..O	418 or Timagami 699
Wabos	Algoma. W.R..O	502.1
Waborden	Churchill.....M	529.246
†Wabun	Timiskaming..O	699.4
Wadden Cove	S. Cape Breton. N S	Morien 698
**Wadena* .669	Mackenzie.....S	529.259,535.144
Wadhams	Skeena.....B C	455
†Wadhope	Springfield....M	183 or Great Falls 535
Wadsley	Vancouver N.BC	*via* N. Vancouver
Wagarville	Frontenac-Addington...O	Parham 535
†Wagner	Peace River...A	645.1
Wahnapitae	Nipissing.....O	535.66 (R R name Wanapitei)
Wahstao	Vegreville.....A	Bellis 529
Wainfleet	Welland.....O	529.199
**Wainwright*.980	Battle River Alta	529.245
Waitville	Humboldt..Sask	535·176
Wakaw 694	Rosthern...Sask	529.249-290
Wakefield ...286	Wright.....Q	535.27
Wakeham	Gaspe .....Q	Gaspe 529
Wako	Port Arthur...O	529 162(R R name Watcomb)
Wakopa	Souris.....M	529.225
Walcott	Skeena.....B C	529·350
**Waldeck* 97	Swift Current .S	535.149
Waldemar	Dufferin-Simcoe.....O	535.41
Walden	Queens-Lunenburg NS	Mahone Bay 529
Walderses	Neepawa.....M	Glenella 529
Waldheim .. 392	Rosthern...Sask	529.261
Waldhof	Kenora-Rainy River.O	Gunne 535
Waldo	Kootenay E..BC	Elko 535
**Waldron* ...124	Melville.....S	529.245
†Waleach	Fraser Valley B C	535.70
**Wales*	Stormont.....O	529.83
Walford Station	Algoma E R.. O	535.67
Walhachin	Kamloops....BC	535.70, 529.347
Walkerburn	Dauphin.....M	Togo 529
Walker's	Middlesex W R.O	623.37
Walker'sCutting	Drummond-Arthabaska..Q	529·88 (Ry. name Walker Cut)
Walker's Point	Muskoka-Ontario.....O	420 or Torrance 529 or Bala 535
**Walkerton* 2,663	Grey-Bruce .. O	529.188, 535.473
**Walkerville* (Part of Windsor City)	Essex ER.....O	712, 529.209, 575, 656 2, 329.14, 430.4
Walkerville	Inverness-Richmond.NS	Basin Road 529
Walkleyburg	Springfield....M	East Selkirk 535, 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
*Wallace.....651	Cumberland N S	529.15
†Wallace.....	Renfrew NR...O	529.147 (Princes Lake P.O.)
Wallace Bridge472	Cumberland N S	529.15
*Wallaceburg 4,946	Lambton-Kent O	656.3, 329·14
Wallace Mill....	Matapedia-Matane.....Q	Val Brillant 529
†Wallace Point..	Peterboro'WR..O	Fraserville 529
Wallacetown.....	Elgin .....O	Dutton 623, 656
Wallard.....	Maple Creek...S	Ponteix 535
Wallbrook.....	Digby-Annapolis-Kings..NS	Grand Pré 562
Wallenstein.....	Wellington NR.O	535.37
†Walls	Parry Sound...O	529.215 (Fernglen P O)
Wallwort	Humboldt.....S	McKague 535
Walnut Grove...	N Westminster..BC	Hammond 535
Walpole.....	Assiniboia..Sask	535.154
Walpole Island..	Lambton-Kent.O	Port Lambton 656
Walsh	Medicine Hat. A	535.225
Walsingham.....	Norfolk.....O	Port Rowan 529
Walter's Falls....	Grey N R .....O	Chatsworth 535
Waltham Station.	Pontiac.....Q	535.28
*Walton.....	Huron NR....O	535.37
Walton.... .453	Colchester-Hants.....NS	389 or Scotch Village 562
Wampun.....	Provencher...M	529.224 [535
Wamsley.....	Fort William ..O	Fort William 529,
†Wanapitei.....	Nipissing.....O	535.66
Wandering River.	Athabaska.....A	Lac la Biche 645
Wandsworth....	Prince Albert ..S	Carlton 529
Waneta.....	Kootenay W..BC	585.15
*Wanham.....	Peace River....A	645·1
†Wanikewin.....	Parry Sound...O	535.4°
Wanless	Churchill .....M	529.247
Wanstead.....	Lambton W R O	529.203
Wanup.....	Nipissing .....O	535·49
Wapah	Dauphin .....M	Ashern 529
*Wapella 425	Qu'Appelle Sask	535.112
Wapiti.....	Peace River...A	Wembley 645
Wapske	Victoria-Carleton.. NB	535.310
Warburg.....	Wetaskiwin....A	535·244
Ward.....	Dauphin.....M	Fork River 529
†Warden.....	Camrose.....A	529.315-325 (Warden Junc. PO)
Warden 244	Shefford.....Q	535.4
Warden Junc...	Camrose.....A	Warden 529
Wardlow.....	Acadia.....A	529.314
Wardner.....	Kootenay E..BC	535.69
Ward's Brook .	Cumberland N S	Parrsboro 549
*Wardsville ..248	Middlesex WR..O	via Newbury, O
Ware.	Cariboo.....BC	222 or Prince George 529
†Warfield.....	Kootenay W.BC	535.78
*Warkworth.....	Northumberl'd.O	Hastings 529
Warman	Rosthern.....S	529.255-260
Warmley.....	Assiniboia..Sask	Kisbey 535
†Warneford..	Port Arthur...O	529 131
Warner 296	Lethbridge..Alta	535.238
*Warren.....	Nipissing.....O	535.66
†Warren.....	Portage la Prairie M	529.231
†Warrens Landing	Churchill.....M	442
Warrensville....	Peace River....A	Grimshaw 645
Warrenton.....	Portage la Prairie M	529.231 (RR name Warren)
Warsaw.....	Hastings-Peterboro'...O	Peterboro 529, 535
Warspite.....	Vegreville ....A	529.318
Wartime.....	Rosetown-Biggar.....S	529.267,535.147
Warwick...	Vegreville ....A	535·250
Warwick .. 1510	Drummond-Arthabaska..Q	529.84
Warwick.....	Lambton-Kent O	Watford 529
Warwick Settlement	Northumberland N B	Quarryville 529
†Wasa..	Kootenay E..BC	535.84
Wasaga Beach..	Simcoe NR....O	Stayner 529
Wasagaming.....	Marquette....M	Erickson 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
*Waseca ... 119	The Battlefords S	529.260
Wasel.....	Vegreville.....A	Bellis 529
Washabuck Bridge.....	Cape Breton N.-Victoria...N S	Iona 529 or Little Narrows 364
Washabuck Centre.....	Cape Breton N.-Victoria ..N S	364 or Iona 529
†Washademoak..	Royal.....N B	535.315
Washagami.....	Nipissing..... O	529.137
*Washago.....	Simcoe E R....O	529.130-193
†Washburn....	Frontenac-Addington...O	Findley 529
Wasing.....	Nipissing.....O	529.137
Waskada.....	Souris.....M	535.126
Waskatenau. 237	Vegreville.....A	529.318
Waskesiu Lake...	Prince Albert..S	Pr. Albert 529,535
†Wassewa.....	Souris.....M	529.225
Wastina.....	Acadia.....A	Youngstown 529
Watabeag.....	Cochrane.....O	699
†Watcomb.....	Port Arthur...O	529.162 (Wako
*Waterdown .904	Wentworth....O	535.56 [P O)
†Waterfall...	Nipissing .....O	529.130
*Waterford .1,335	Norfolk.....O	623.34, 703, 615
Waterford.....	Digby-Annapolis-Kings. N S	Digby 562
Waterford.....	Royal.....N B	Sussex 529
Water Glen.....	Wetaskiwin....A	Bashaw 529
Waterhen.....	Churchill.....M	Winnipegosis 529
†Waterhole.....	Peace River....A	Fairview 645
Waterloo... 841	Queens-Lunenburg NS	Bridgewater 529
*Waterloo..3,156	Shefford.....Q	535.4, 529.90
*Waterloo..8,968	Waterloo N R..O	529.181, 578
Waternish.....	Antigonish-Guysboro'.N S	Antigonish 529
Waterside.....	St. John-Albert... N B	Albert 529
Waterside....	Pictou..... N S	Pictou 529
Waterton Park 269	Lethbridge....A	Cardston 535
Water Valley..	Calgary W....A	Cremona 535
*Waterville ..844	Compton.....Q	529.82
*Waterville..839	Digby-Annapolis-Kings..NS	562.1
Waterways.....	Athabaska ....A	645·2, 444
*Watford... 1084	Lambton-Kent O	529.203
†Watford.....	Queens-Lunenburg NS	New Germany 529
Watino.....	Peace River...A	645·1
*Watrous...1,124	Lake Centre...S	529.245
Watson 512	Humboldt..Sask	529.259 535.157
†Watson.....	Comox-Alberni....BC	650
Watson Lake ..	.....Yukon	177
Watson's Corners.	Lanark.....O	Perth 535
†Watt.....	Charlotte...N B	535.306-308
Watts.....	Acadia.....A	529.252
Watt Section, Sheet Harbour	Halifax.....N S	Sheet Harbour 368
†Watun River...	Skeena.....B.C	455
Waubamick.....	Parry Sound...O	529.130 (RR n Waubamik)
*Waubaushene...	Simcoe E R...O	529.173
Wauchope 73	Assiniboia..Sask	535.150
Waugh.....	Jasper-Edson ..A	Legal 529
†Waugh.....	Springfield....M	584 (Indian Bay)
Waugh.....	Gloucester..N B	529·60
Waupoos.....	Prince Edward-Lennox.....O	Picton 529
Wavell.....	Cochrane.....O	699
Waverley....	Simcoe E R ..O	Elmvale 529
Waverley.. .1,210	Halifax .....N S	529.16
Wawa.....	Algoma WR...O	502·2
Wawanesa...404	Macdonald....M	529.234
Wawashkesh....	Parry Sound...O	Ardbeg 529
Wawbewawa.....	Timiskaming..O	699
Waweig.....	Charlotte.. N B	535 306
Wawota ...276	Assiniboia..Sask	535.154
†Waybrook.....	Jasper-Edson ..A	Legal 529
Wayerton.....	Northumberland N R	Newcastle 529
†Wayland.....	Algoma W R. O	535.66

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION. SEE KEY, PP. 107-113
*Wayne	Bow River..Alta	529.315
Ways Mills	Stanstead...Q	Ayers Cliff 675
†Weald	Jasper-Edson..A	529.312
Weasel Creek	Vegreville.....A	Radway 529
Weatherley	Queens-Lunenburg NS	Bridgewater 529
Weaver Settlem't	Shelburne-Yarmouth-ClareNS	Weymouth 562
Weaver Siding	Northumberland N B	529.79 (Rly. name Weaver)
Webb 216	Swift Current..S	535.225
Webbwood ..409	Algoma E R...O	535.67
Weberville	Peace River...A	Peace River 645
Webster	Peace River...A	645·1
Webster's Corn'rs	Fraser Valley B C	Haney 535
Wedgeport ..1,327	Shelburne-Yarmouth-ClareNS	Arcadia 529
†Weed Creek	Wetaskiwin...A	Thorsby 535
Weedon 597	Richmond-Wolfe.....Q	675
Weekes	Mackenzie....S	529·288
Weiden	Dauphin....M	Rorketon 529
†Weidmann	Lambton-Kent O	623.37
Weir	Argenteuil...Q	529.99
Weirdale	Prince Albert..S	535.178
Weirstead	Pontiac.....Q	Maryland 535
†Wekusko	Churchill.....M	529 246
Welby	Melville.....S	529.245
†Weldon	St. John-Albert....N B	529.66
Weldon ... 201	Melfort.....S	529.232
Welland ..12,421	Welland.....O	529.208,623.31-34, 703, 703.2, 712, 641.1 329.14
Welland Junct	Welland.....O	529.208-209-210 712, 703.2
Wellandport	Lincoln.....O	St. Anns 703
†Weller	Frontenac-Addington...O	Kingston 529, 535
Wellesley	Waterloo N R O	Baden 529
Wellfield Settlement	Northumberland N B	Chatham 529
Welling	Lethbridge..Alta	535.239
Wellington ..1,050	Prince Edward-Lennox.....O	529.147
Wellington	Comox-Alberni..B C	535.88
Wellington	Shelburne-Yarmouth-ClareNS	Hebron 562
Wellington Sta	Prince.....P E I	529.1
Wellington Sta	Halifax.....N S	Grand Lake 529
†Wellman	Hastings-Peterboro'...O	Anson 529
Wells	Cariboo.....B C	Quesnel 650
†Wellsville	Macleod....Alta	Macleod 535
Wellwood	Neepawa.....M	535.109
Welsford	Royal.....N B	535.307
Welshpool	Charlotte...N B	403 (Ldg. name Campobello) or St. Andrews 535
Welwyn 239	Qu'Appelle..Sask	535.155
Wembley 188	Peace River...A	645·1
Wemyss	Lanark.....O	Bathurst 535
Wendover	Prescott.....O	Plantagenet 535
Wenham Valley	Wetaskiwin...A	Winfield 535
Wensley	Frontenac-Addington...O	Lavant 535
Wentworth	Cumberland.N S	529.12
Wentworth Centre	Cumberland.N S	Wentworth 529
Wentworth Creek	Colchester-Hants.....NS	Windsor 562
Wentworth Station	Cumberland.N S	529.12
Wentsell's Lake	Queens-LunenburgN S	Northfield 529
Weslemkoon	Hastings-PeterboroughO	Gilmour 529
Wesley Creek	Peace River...A	Peace River 645
Wesleyville	Durham.....O	Newtonville 535
West Advocate	Cumberland.N S	Parrsboro' 549
West Alba	Inverness-Richmond..NS	Alba 529
West Apple River	Cumberland.N S	Joggins Mines 621
West Arichat	Inverness-Richmond .NS	360, 375, or Louisdale 529
West Baccaro	Shelburne-Yarmouth-ClareNS	Barrington 529
Westbank	Yale.....B C	445.6, 460
West Bathurst	Gloucester...N B	Bathurst 529
West Bay....342	Inverness-Richmond .NS	West Bay Road 529
West Bay Centre	Inverness-Richmond .NS	West Bay Road 529
West Bay Road	Inverness-Richmond .NS	529.14
West Bend	Yorkton.....S	535.173
West Berlin 254	Queens-Lunenburg. NS	Liverpool 529
Westboro'	Carleton.....O	535.65
Westbourne	Portage la Prairie.....M	535.100
West Branch River John	Pictou.....N S	Scotsburn 529
West Branch, St. Nicholas River	Kent.....N B	Harcourt 529
Westbridge	Yale.....B C	535.91
West Brome	Brome-Missisquoi...Q	535.3
West Brook	Frontenac-Addington...O	Kingston, 529,535
West Brook	Cumberland. N S	549
West Broughton	Lotbiniere....Q	Leeds 675
†Westbury	Compton.....Q	East Angus 675
West Caledonia	Queens-Lunenburg. NS	Caledonia 529
Westchester Sta	Cumberland. N S	529.12
WestChezzetcook	Halifax.....N S	529.16 (R R name Petain)
West Clifford	Queens-Lunenburg NS	Bridgewater 529
†Westcock	Westmorland N B	Sackville 529
West Cooks Cove	Antigonish-Guysboro'. N S	Guysboro' 368,366
Westcott	Calgary W..Alta	Didsbury 535
†West Demara	Kootenay W..BC	Glendevon 445.1
West Devon	Prince....P E I	529.1
†West Ditton	Compton.....Q	Scotstown 535
West Dublin	Queens-Lunenburg. NS	Bridgewater 529
West Edmonton	Edmonton W..A	*via* Edmonton
†Westerdale	Red Deer..Alta	Olds 535
Westerham	Swift Current..S	535.162
West Erinville	Antigonish-Guysboro'. N S	Heatherton 529
Western Head	Queens-Lunenburg NS	Liverpool 529
Western Shore 952	Queens-Lunenburg .NS	529.25
Westerose	Wetaskiwin....A	Wetaskiwin 535
Westfield	Queen's-Lunenburg NS	Caledonia 529
Westfield	Royal.....N B	Westfield Beach 535, 529
†Westfield Beach	Royal.....N B	535.307, 529.58 390(WestfieldPO)
Westfield Centre	Royal.....N B	Westfield Beach 535, 529
West Flamboro	Wentworth ...O	Dundas 529, 703
West Fort William	Fort William..O	529.132, 535.51
West Glassville	Victoria-Carleton..N B	Bristol 535
West Glenmont	Digby-Annapolis-Kings..NS	Canning 562
West Gore	Colchester-Hants.....NS	Clarksville 562
West Grand Forks	Yale.....B C	*via* Grand Forks
WestGravenhurst	Muskoka-Ontario . O	Gravenhurst 529
West Guildford	Victoria.....O	Haliburton 529
West Hamilton	Wentworth...O	*via* Hamilton, O
†Westham Island	N. Westminster B C	*via* Vancouver or *via* Steveston
Westhazel	The Battlefords S	Turtleford 529
West Head	Shelburne-Yarmouth-ClareNS	Barrington Passage 529

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
West Hill	York ER . . . . O	Scarboro 529
Westholme	Nanaimo . . . . B C	535.88
West Huntingdon	Hastings-Peterboro' . . O	Stirling 529
West Intervale	Antigonish-Guysboro . . NS	Heatherton 529
West Jeddore	Halifax . . . . . N S	Musquodoboit Harbour 529
West La Have	Queens-Lunenburg NS	Bridgewater 529
West Lakevale	Antigonish-Guysboro' . . NS	Antigonish 529
†Westlang	N. Westminster . . B C	529.347
West Lawrencet'n	Halifax . . . . . N S	529.16 (R R name Naugle)
West Liscomb	Antigonish-Guysboro' . . NS	Antigonish 529
†West Lochaber	Antigonish-Guysboro' . N S	Antigonish 529
Westlock . . . 590	Athabaska . . . . A	645·1
**West Lorne* . 718	Elgin . . . . . O	623.34, 656.2
†West Mabou Harbour	Inverness-Richmond N S	Mabou 529
Westmeath	Renfrew N R . . O	Pembroke 529,535 or Beachburg 529
West Middle Sable	Shelburne-Yarmouth-ClareNS	Sable River 529
†Westminster	Middlesex E R . O	617
†Westminster	N. Westminster BC	(see New Westminster)
†West Monkton	Perth . . . . . O	535.37 (Monkton P O)
West Montrose	Waterloo N R . O	535.37
**Westmount* 24,959	St. Antoine-Westmount . . Q	Suburb of Montreal, Q
Westmount	York WR . . . . . O	Weston 529, 535
Westmount North	Cape Breton N.-Victoria . . . NS	*via* Sydney, N S
West Newdy Quoddy	Halifax . . . . . N S	Musquodoboit Harbour 529
West Northfield	Queens-Lunenburg NS	Mossman 529
†Weston	Digby-Annapolis-Kings . . NS	562.5
**Weston* . . . 5,674	York SR . . . . . O	529.185, 535.48 (Sub. PO of Toronto)
West Petpeswick	Halifax . . . . . N S	Musquodoboit Harbour 529
Westphal	Halifax . . . . . N.S.	Dartmouth 529
West Plains	Maple Creek . . . S	Senate 535
†West Point	Melfort . . . . . S	White Fox 535
**Westport* . . . 717	Leeds . . . . . O	529.150
**Westport* . . . 464	Digby-Annapolis-Kings . . NS	369.4 or Digby 562
West Port Clyde	Shelburne-Yarmouth-ClareNS	Port Clyde 529
**West Pubnico*	Shelburne-Yarmouth-ClareNS	Pubnico 529
West Quaco	St. John-Albert . . . . . NB	Saint John 529, 535
**Westree*	Nipissing . . . . . O	529.131
West River	St. John-Albert . . . . N S	Albert 529
West River Sta	Pictou . . . . . N S	529.13
West Roachvale	Antigonish-Guysboro'. N S	Guysboro' 368, 366
West Rosaireville	Northumberland . . . . . NB	Rogersville 529
West St. Andrew's	Colchester-Hants . . . . N S	Stewiacke 529
West Shefford 334	Shefford . . . . . Q	529.90, 535.7
†West Side	Winnipeg South Centre . . . . . M	529.231
West Side Middle River	Cape Breton N.-Victoria . . . . NS	*via* Baddeck or Iona 529
**West Summerland*	Yale . . . . . B C	535.91 or Summerland
†West Tarbot	Cape Breton N.-Victoria . . . N S	North River 365
**West Toronto*	High Park . . . O	535.35-43-48 529.185
Westview	Vancouver NR	BC 455
**Westville* . . 4,115	Pictou . . . . N S	529.19
Westward Ho!	Red Deer . . . Alta	Olds 535
West Wingham	Acadia . . . . . A	Richdale 529
†West Winnipeg	Portage la Prairie . . . . M	529.245
Westwold	Kamloops . . . B C	529.351
Westwood	Hastings-Peterboro' . . O	Birdsall's 529
**Wetaskiwin* 2,318	Wetaskiwin . . . A	535.227-232
Wexford	York ER . . . . O	535.34
**Weyburn* . . 6,119	Weyburn . . . Sask	535.151-169-170, 529.275-284
Weygand	Gaspé . . . . . Q	Perce 529
†*Weymont*	Chapleau . . . . . Q	529.120
**Weymouth*	Digby-Annapolis-Kings . . NS	562.1
Weymouth Falls	Digby Annapolis-Kings . . N8	Weymouth 562
Weymouth Mills	Digby Annapolis-Kings . . NS	Weymouth 562
Weymouth North 626	Digby-Annapolis-Kings . . NS	Weymouth 562
†Whalens	Muskoka-Ontario . . . . . O	432
Whaletown	Comox-Alberni BC	455
†Wharncliffe	Algoma E R . . O	Thessalon 535
Wharton	Cumberland N S	Parrsboro' 549
Whatcheer	Acadia . . . . . A	529.269
Wheat Centre	Macleod . . . . . A	Enchant 535
Wheatland	Brandon . . . . . M	535.110
**Wheatley* . . . 778	Kent . . . . . O	656.2
Wheatley River	Queen's . . . P E I	Hunter River 529
†Wheaton Mills	Westmorland NB	Killam 529
†Wheaton Settlement	Westmorland . . N B	River Glade 529
Wheatstone	Wood Mount'n S	535·165
Whelan	N'th Battleford. S	St. Walburg 529
Whisky Gap	Lethbridge . . . . A	535.247
Whitburn	Peace River . . . A	Spirit River 645
**Whitby* . . . 5,882	Ontario . . . . . O	529.83-179, 535·50
White Bear	Rosetown-Biggar . . . . . S	529.273
Whitebeech	Mackenzie . . Sask	Arran 529
Whitechurch	Bruce . . . . . O	529.182
**Whitecourt*	Jasper-Edson . . A	529.322
White Deer	Hull . . . . . Q	Buckingham 535
White Fish	Nipissing . . . . . O	535.67
Whitefish Bay	Kenora-Rainy River . O	Kenora 535
Whitefish Falls	Nipissing . . . . . O	535.68
White Fish Lake	Wright . . . . . Q	Gracefield 535
White Fox	Melfort . . . . . S	535.178
Whitehall	Parry Sound . . O	529.215
Whitehead . . . 296	Antigonish-Guysboro' N S	368, or Monastery 529
White Head	Charlotte . . . N B	Grand Manan 403
White H'd, Percé	Gaspé . . . . . Q	Percé 529
**White Horse* . 541	Yukon Ter	717,462.1, 177,224
White Lake	Renfrew S R . . O	Arnprior 535, 529
Whitelaw	Peace River . . . A	645·3
Whitemouth	Springfield . . . M	535.51
Whitemud Creek	Peace River . . . A	Falher 645
†White Plains	Macdonald . . . M	529.226
White Point	Cape Breton N.-Victoria . . N S	Neils Harbour 365 or N.Sydney 529
WhitePoint Beach	Queens-Lunenburg . . . . N S	529·26
White Rapids	Northumberland N B	Renous 529
**White River*	Port Arthur . . . O	535.66
**White Rock*	N Westminster . . B C	585.13
White Rock Mills	Digby-Annapolis-Kings . . NS	Port Williams 562

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP. 107-113
†Whites	Chateauguay-Huntingdon..Q	529.81
†Whites	Elgin.....O	617
Whitesand	Yorkton.....S	Springside 535
Whites Brook	Restigouche-Madawaska NB	529.52
White's Corner	Digby-Annapolis-Kings..NS	Grafton 562
White's Cove	Royal.....N B	390 or Gagetown 529
Whiteshell	Springfield....M	Rennie 535
Whiteside	Muskoka-Ontario.....O	420
Whiteside	Inverness-Richmond..NS	529.24
White's Lake	Halifax.....N S	*via* Halifax, N S
†White's Mills	Royal.....N B	*via* St. John, N B
†White'sMount'n	Royal.....N B	Sussex 529
White's Settlem't	Kent.....N B	NotreDame 529
White Star	Prince Albert..S	529.280
Whitestone	Parry Sound...O	Ardbeg 529
Whitevale	Ontario.....O	Locust Hill 535
Whitewater	Souris.....M	535.117
**Whitewood* ..679	Qu'Appelle Sask	535.112
Whitford	Vegreville.....A	535-226
Whitkow	N Battleford..S	535.184
Whitla	Medicine Hat..A	535-230
Whitney	Northumberland N B	Newcastle 529
**Whitney*	Renfrew NR...O	529.214
Whitney Pier	1287 Victoria Rd	Sydney City
Whittome	Melfort.....S	529.272
Whitworth	Témiscouata...Q	700
**Whonock*	Fraser Valley BC	535.70
**Whycocomagh*	Inverness-Richmond.N S	364, or Orangedale 529
Whycocomagh Portage	Inverness-Richmond .NS	Alba 529
Whycocomagh Reserve	Inverness-Richmond. N S	Orangedale 529
Whytewold	Selkirk.....M	535.123
*Wiarton...1,735	Bruce.....O	529.190
†Wickham	Royal.....N B	390 or Hampstead 529
†Wickham	Drummond-Arthabaska..Q	535.4
**Wickham West.* 369	Drummond-Arthabaska..Q	535.4 (R R name Wickham)
Widdifield Sta	Nipissing.....O	699
Wideview	WoodMountain S	Mankota 535
Widewater	Peace River...A	Wagner 645
Wiggins	Kindersley, Sask	Herschel 535
Wigwassan	Muskoka-Ont..O	420
Wikwemikong	Algoma E R..O	Little Current 535
**Wilberforce*	Victoria.....O	529.149
†Wilbert	The Battlefords S	535.164
†Wilbur	Frontenac-Addington..O	535.61
Wilburn	Inverness-Richmond..NS	Orangedale 529
Wilcox 243	Weyburn...Sask	535.151
Wilcox Lake	York N R....O	Aurora 529
Wild Horse	Medicine Hat..A	Cressday 535 or Govenlock 535
Wildmere	Battle River...A	Vermilion 529
Wild Rose	Prince Albert..S	Holbein 529
Wildwood	Jasper-Edson..A	529-320
Wildwood Heights	Vancouver North BC	*via* Powell River
Wile Settlement	Colchester-Hants.....NS	Windsor 562
†Wileville	Queens-Lunenburg NS	Bridgewater 529
Wilfrid	Muskoka-Ontario.....O	Pefferlaw 529
Wilkesport	Lambton-Kent O	Sombra 656
**Wilkie*,... 1226	The BattlefordsS	535.158-164-166-167
†Wilkins	Shelburne-Yarmouth-ClareNS	529.26
†Wilkinson	Frontenac-Addington...O	535.50
†Willard	St. Boniface...M	535.115
Willen	Marquette....M	535.108
Willesden Green	Wetaskiwin....A	Bluffton 535
Willet	Port Arthur ...O	529.156
William	Labelle.....Q	Montebello 535
Williamsburg	Grenville-Dundas....O	Morrisburg 529 or Winchester 535
†Williamsdale	Cumberland N S	Oxford June 529
**Williamsford*	Grey NR .....O	Chatsworth 535
Williams Lake 521	Cariboo.....B C	650
Williamson's Landing	Vancouver N B C	455, 465
Williams Point	Antigonish-Guysboro.'.NS	Antigonish 529
**Williamstown*	Glengarry.....O	535.62
Willingdon...420	Vegreville.....A	535.164-226-250
Willisville	Nipissing.....O	535.68
Willmar Station	Assiniboia..Sask	529.263
Willow Beach	York NR.....O	Newmarket 529
**Willowbrook* 116	Yorkton.....S	529.278
*Willow Bunch*450	WoodMountain S	529.263
Willow Cove	Wentworth....O	Aldershot 529, 535
Willow Creek	Bow River.....A	529-328, 535-249
Willowdale	York N R.....O	*via* Toronto
Willow Dale	Pictou.....N S	New Glasgow 529
Willow Grove	St. John-Albert NB	*via* St. John, N B
Willowlea	Battle River... Alta	Marwayne 535
Willow Park	2405 Willows Rd	Victoria City
†Willow Point	KootenayW.B C	Nelson 535, 585
†Willow Range	Portage la Prairie.....M	529.226-245 (Fortier P O)
Willow River	Cariboo.....B C	529.350
Willows 35	WoodMountain S	535.170
Willow Trail	Athabaska....A	Bonnyville 529
Willowvale	WoodMountain S	Canopus 535
Willson Lake	Rosetown-Biggar.....S	Biggar 529,535
Wilmer	Kootenay E..BC	Lake Windermere 535
†Wilmot	King's....P E I	529.5
Wilmot Station	Digby-Annapolis-Kings..NS	562.1
Wilmot Valley	Prince....P E I	New Annan 529
Wilno	Renfrew SR....O	529.214
Wilson	Renfrew SR....O	Eganville 529, 535
Wilson Cove	Antigonish-Guysboro.N S	Antigonish 529
Wilson Creek	VancouverN..BC	455
Wilson Landing	Yale.....B C	445.6 or Kelowna 529, 535
Wilson's Beach	Charlotte...N B	403 or St. Andrews 535
Wilson's Corners	Wright.....Q	Wakefield 535
Wilson's Mills	Lotbiniere.....Q	Lyster 529
Wilson's Point	Gloucester..N B	Shippigan 529
†Wilsonvale	Vaudreuil-Soulanges....Q	529.83 (Coteau du Lac PO)
Wilsonville	Norfolk .... O	615 or Vanessa703
Wilton	Prince Edward-Lennox.. ..O	Yarker 529
Wilton Grove	Middlesex E R.O	Westminster 617
Wimborne	Red Deer.....A	535.251
Wimmer	Humboldt..Sask	529.259
**Winchester*.1,037	Grenville-Dundas.....O	535.33
Winchester Springs	Grenville-Dundas.....O	Winchester 535
Windermere. 158	Muskoka-Ontario.....O	420 or Utterson 529
Windermere	Kootenay E..BC	Lake Windermere 535
Windham Centre	Norfolk.....O	623.34 (R R n. Windham)
Windigo	St. Maurice-Lafleche.... Q	529.120

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP 107-113
†Windmill Point	Welland .... O	529.199
*Windsor 104,415	Essex WR... O	623.34, 529.209,
	Essex E R.... O	535.42, 656.2, 712, 575.430.4,329·14, 240, Bridge and tunnel to Detroit, Mich.
Windsor.....	Victoria-Carleton..N B	Hartland 535
*Windsor...3,436	Colchester-Hants.....NS	562.1-4,389
*Windsor...3,365	Richmond-Wolfe.....Q	529.82 (RR n. Windsor Mills)
†Windsor Creek	Peace River...A	Hythe 645
Windsor East....	Richmond-Wolfe.....Q	Windsor Mills 529
Windsor Forks 778	Colchester-Hants.....NS	Windsor 562
Windsor Junc 535	Halifax.....N S	562.1, 529.12-16
Windsor Lake...	Prince Albert..S	Blaine Lake 529
†Windsor Mills..	Richmond-Wolfe.....Q	529.82 (Windsor P O)
Windthorst...157	Assiniboia .....S	535.154
Windygates.....	Lisgar.....M	535.125
†Windy Lake..	Nipissing.....O	535.66
Wine Harbour.50	Antigonish-Guysboro' N S	Antigonish 529
Wine River.....	Northumberland N B	Chatham 529
Winfield.....	Wetaskiwin....A	535.244
Wingard.....	PrinceAlbertSask	Duck Lake 529
Wingdam.....	Cariboo.....B C	Quesnel 650
Wingello.....	Rosthern.....S	Broderick 535 or Hanley 529
*Wingham..2,021	Huron NR ...O	529.182. 535.41
Wingle.....	Renfrew S R..O	Barry's Bay 529
†Wings	Cochrane .....O	699
Winkler.....957	Lisgar.....M	535.117
Winlaw.....	Kootenay W.BC	535.77
Winnifred.....	Medicine Hat. A	535.230
*Winnipeg.... 221,960	Winnipeg N.M " N. Cen.M " South.M " S. Cen.M	535.51-102-112-115-117-119-122-123, 529.160-221-226-227-231-238-240-245 585.2, 584, 647, 720, 720.1 442, 179, 183 184, 190, 240
Dickens.....	1799 Logan Cent.	
East Kildonan..	855 Henderson	
Fort Rouge.....	226 River Av...	
Inkster.....	1469 Main St...	
Kildonan West...	1765 Main St...	
*Louise Bridge...	299 Nairn Ave...	
St. Vital.....	381 St. Mary'sRd	
Station A.....	Austin St.....	
*Station B.....	1034 Main St...	
Station C.....	103 Osborne St..	
Station D.....	955 Portage Ave	
Station F.....	216 Kelvin St...	Elmwood
Station H.....	Union Depot....	
Station L.....	637 Portage Av..	
Station R.....	416 Academy Rd	
*Winnipeg Beach 329	Selkirk.....M	535.123
*Winnipegosis 911	Dauphin.....M	529 237
Winnot.....	6494 Main St..	Vancouver City
*Winona.....	Wentworth....O	529.203
Winsloe.....	Queen's...P E I	529.1
Winslow South..	Compton.....Q	St. Gerard 675
Winter.....	TheBattlefor'ls S	529 245
†Winterbourne..	Waterloo N R O	WestMontrose535
Winterburn	Edmonton W.. A	Acheson 529
Winter Harbour.	Comox-Alberni..B C	450·2
Winthorpe.....	Yorkton.....S	Parkerview 529
Winton.....	Melfort.....S	Birch Hills 529
†Wire Cache....	Kamloops...B C	529 347
Wirral.....	Royal.....N B	535.307

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R. R. STATION, SEE KEY, PP 107-113
Wisdom.....	MedicineHat..A	Medicine Hat 535
Wiseton.....162	Rosetown-Biggar.....S	529.267
Wishart....139	Yorkton.....S	535·173
Wishart Point...	Northumberland N B	Tracadie 529
Wisla.....	Marquette....M	Elphinstone 529
Wistaria.....	Skeena ..B C	Burns Lake 529
Witchekan	N.BattlefordSask	Leoville 535
Withrow.....	Red Deer .....A	529·319
†Witley	Kindersley ....S	529·273
Wiwa Hill.....	Wood Mount'n S	Bateman 529 or Shamrock 535
Woburn.....	Beauce.....Q	Mégantic 535, 675
Woermke.....	Renfrew S R..O	Eganville 535, 529
Woito	Renfrew N R..O	529.216
Woking.....	Peace River....A	645·1
Wolf Creek.....	Jasper-Edson..A	529.320
Wolfe.....	Renfrew S R ..O	Killaloe 529
Wolfe.....	Kindersley ....S	535.158
Wolfe Island....	Frontenac-Addington O	Kingston, 529,535
†Wolfe's Cove...	Quebec W.....Q	Part of Quebec City
Wolfestown.....	Megantic-Frontenac..Q	Coleraine 675
Wolf Lake.....	Pontiac.....Q	Wakefield 535
*Wolfville...1,944	Digby-Annapoplis-Kings NS	562.1, 389
*Wolseley ...831	Qu'Appelle..Sask	535.149-154
†Wolverine.....	Humboldt..Sask	535.156
Wolverton	Oxford..... O	Drumbo 529, 535
†Woman Lake...	Kenora-Rainy River O	(See Jackson Manion)
†Woman River..	Algoma ER....O	535.66
†Wood.....	Hastings-Peterboro'...O	Bancroft 529
Wood Bay.....	Lisgar.....M	535.117-125
Woodbend.....	Edmonton W...A	*via* Edmonton
Woodbine..	CapeBreton S NS	*via* Sydney, N S
*Woodbridge 1054	York NR .....O	535.48
†Woodburn.....	Wentworth....O	Rymal 529
†Woodburn.....	Pictou.....N S	529.17
Woodfibre.....	Vancouver N.BC	455 or Squamish 650
Woodford.	Grey N R.....O	*via* Meaford or Owen Sound, O.
†Woodglen	Camrose.....A	Strome 535
Woodham	Perth..... O	Granton 529
Wood Hill.....	N. Battleford S	Shell Lake 529
Woodhouse.....	Macleod...Alta	535.228
Woodington.....	Muskoka-Ont.. O	420
†Wood Island...	Queen's...P E I	529.5, 357
Wood Island....	Charlotte...N B	Grand Manan 403
Wood Islands N.	Queen's...P E I	Wood Island 529
†Wood Lake....	St. John-Albert....NB	Saint John 529,535
†Woodland Bay.	Stanstead.....Q	675
Woodland Beach.	Simcoe ER....O	Elmvale 529
Woodlands.....	Portage la Prairie M	529.231
†Woodlands.....	Chateauguay-Huntingdon.Q	633.1
Woodlawn.....	Carleton.....O	529.138
Woodley.....	Assiniboia .....S	529.251
Woodlight.....	Mackenzie... S	Sturgis 529
†Woodman's Pt.	Royal.....N B	529.58
Woodmore.....	Provencher...M	Dominion City 535
Wood Mountain.. 115	Wood Mount'n. S	535.140(PO 5 mls.)
Wood Mountain Station	Wood Mount'n S	535.140
Woodnorth.....	Brandon.....M	529.258
Woodpecker.....	Cariboo.....B C	Prince George 52
†Wood Point....	WestmorlandNB	Sackville 529
Woodridge.....	Provencher...M	529.238
Wood River.....	Wetaskiwin ...A	Ponoka 535

POST OFFICES	DOMINION ELECTORAL DISTRICTS	RAILROAD ON WHICH LOCATED, OR NEAREST R.R. STATION, SEE KEY PP. 107-113
Woodrooffe	Carleton...O	*via* Ottawa, O
**Woodrow* 179	WoodMountainS	535.170
†Woodroyd	PortagelaPrairie-M	529.242
Woods	Parry Sound..O	535.49
†Woods Harbor. 959	Shelburne-Yar-mouth-ClareNS	529.27
†Woodside	Mégantic-Frontenac...Q	Plessisville 529
Woodside	Neepawa...M	535.100
Woodside	York-Sunbury..N B	Rusagonis 535
†Woodslee	Essex E R...O	623.34 (South Woodslee P O)
**Woodstock* 12339	Oxford...O	529·203-217 535.35-38
**Woodstock*. 3,593	Victoria-Carleton..N B	535.309, 529.58
†Woodstock Rd.	York-Sunbury N B	535.301
Woodvale	Shelburne-Yar-mouth-ClareNS	Hectanooga 562
†Woodville	Restigouche-MadawaskaNB	*via*GrandFalls,NB
†Woodville	Digby-Annap-olis-Kings. NS	562.5 (Kinsman's Corners P O)
Woodville	Colchester-Hants...NS	Brooklyn 562
**Woodville*.. 392	Victoria...O	529.177
Woodward's Cove.	Charlotte...N B	Grand Manan 403
Woolchester	Medicine Hat Alt	Medicine Hat 535
Wooler	Northumberl'd O	Trenton 529,535
Woolford	Lethbridge .Alta	535.239
Worcester	Weyburn...Sask	529.251
Wordsworth	Assiniboia..Sask	529.263
Worsley	Peace River... A	Hines Creek 645
**Worthington*	Nipissing ...O	535.67
Wostok	Vegreville...A	535·226
Wotton 476	Richmond-Wolfe...Q	Danville 529
Wreck Cove	Cape Breton N.-Victoria...N S	*via* North Sydney, N S
Wrentham	Lethbridge..Alta	535.243
Wrigley	Mackenzie NWT	444, 175
Wright	Wright...Q	Gracefield 535
†Wrixon	Prince Albert..S	529.265 (Erin-ferry P.O.)
**Wroxeter*	Huron NR...O	535.41
Wroxton 140	Yorkton...S	529.230-278
Wyatt Bay	Comox-Alberni BC	Surge Narrows 457
†Wyborn	Cochrane...O	502.1
Wychwood	Wright...Q	Aylmer 535
**Wychwood Park*	Spadina...O	*via* Toronto, O
Wycliffe	KootenayE..BC	535.83
†Wycollar	The Battlefords S	Marsden 535
†Wye	Nipissing ...O	535·66
†Wye	Springfield...M	584
**Wyebridge*	Simcoe E R...O	Wyevale 529
†Wyecombe	Norfolk...O	Delhi 529, 712
**Wyevale*	Simcoe E R...O	529.195
†Wylie	Renfrew N R..O	535.65
Wyman	Pontiac...Q	535.28
Wymark	Maple Creek...S	535.163-172
Wymbolwood Beach	Simcoe East...O	Wyevale 529
Wynndel	Kootenay E...BC	535.69
Wynot	Yorkton...Sask	Wishart 535
**Wynyard*..1,074	Humboldt...S	535.156
**Wyoming* 518	Lambton W R..O	529.203-204
Wyse's Corner	Halifax...N S	Meagher 529
†Wytonville	Neepawa...M	529.258
Wyvern	Cumberland N S	Oxford Junc. 529
Yahk	Kootenay E..BC	535.69
**Yale*	Fraser Valley B C	535.70, 529.347
Yamachiche..274	Three Rivers..Q	535.21
Yamaska	Richelieu-Vercheres ...Q	529·108
**Yamaska Est*	Nicolet-Yamaska ...Q	529·108
Yankee Harbour	Antigonish-Guysboro'. N S	*via* Whitehead
Yarbo	Melville...S	529.245
**Yarker*	Frontenac-Addington..O	529.140
Yarm	Pontiac ...Q	Shawville 535
**Yarmouth* 7,790	Shelburne-Yar-mouth-ClareNS	529.27, 562.1, 369.4, 372.1
Yarmouth Centre	Elgin...O	*via* St. Thomas, O
Yarmouth North.	Shelburne-Yar-mouth-ClareNS	*via* Yarmouth,N S
Yarmouth South.	Shelburne-Yar-mouth-ClareNS	*via* Yarmouth N S
Yarrow	Fraser Valley... B C	514
Yates	Jasper-Edson ..A	529.320
Yearley's	Muskoka-Ontario...O	Sprucedale 529
**Yellow Creek*	Humboldt...S	529·290
**Yellow Grass* 417	Weyburn...Sask	535.151
†Yellowhead	Cariboo...B C	529.320
Yellowknife	...NWT	175, 444
†Yennadon	FraserValley.BC	Haney 535
Yeoford	Wetaskiwin ...A	Winfield 535
Yeomans	Weyburn...Sask	535.170
**Ymir*	Kootenay W. BC	585.15
†Yoho Island	Parry Sound...O	Lake Joseph 529, 535
Yonker	TheBattlefords S	529.245
**York*	Haldimand...O	Seneca 529
†York	Queen's...P E I	529.3
York Centre.	Gaspé...Q	*via* Gaspé, Q
†York Factory	Churchill...M	Churchill 529
†York Mills	York WR...O	*via* Toronto, O.
**Yorkton* 5,586	Yorkton...S	535.101-156, 529.257-278
Youbou	Nanaimo...BC	529·346
Youghall	Gloucester..N B	Bathurst, 529
**Young* 332	Rosthern...Sask	529.245-249, 535.159
Young's Cove	Royal...N B	390 or Young's Cove Road 535
Young's Cove Rd	Royal...N B	535.315
Young's Point	Peterboro'WR.O	Lakefield 529
Youngstown 188	Acadia...A	529.252
†Ypres	Mackenzie..Sask	Endeavour 529
†Yule	Grenville-Dundas ...O	535.58
Zala	Melville...S	Lestock 529
Zalicia	Churchill...M	Garland 529
Zant	Selkirk...M	Ashern 529
Zawale	Vegreville...A	Andrew 535
Zbaraz	Selkirk...M	Broad Valley 529
Zealandia 160	Rosetown-Biggar...S	529.252
Zealand Station.	York-Sunbury NB	535.301
Zeballos	Comox-Alberni B C	450·2, 227
Zehner	Qu'Appelle..Sask	529.254
Zelena	Dauphin ...M	Deepdale 529
**Zelma* 81	Rosthern...Sask	529.245
Zeneta	Melville...S	529.245
Zenon Park	Melfort...S	529.286
Zephyr	Muskoka-Ontario O	529.130-178
Zeta	Timiskaming..O	Charlton 699
Zhoda	Provencher...M	Vita 529
†Zinkton	Kootenay W. BC	535.82
†Zorra	Oxford...O	535.35-53
**Zurich*	Huron-Perth....O	Hensall 529
†Zwicky	Kootenay W. BC	535.82

POSTAL INFORMATION

For List of Officials of "Post Office Department", see Index)

SHORT TABLE OF RATES

Refer to Section No.	For Limits of Weights and other information see "Regulations" below as per numbers in column at left of this table.	1st oz.	Each add'l oz. or Fraction
1	*Letters*, Canada, U.S.A., Newfoundland, British West Indies and any part of North and South America (see Note 1)	3c.	2c
1	For Local Delivery	2c.	1c
	All places in British Empire, and Spain	3c.	2c.
	Other Postal Union Countries	5c.	3c
2	*Postcards*, Canada, U.S.A. and any part of North and South America, Great Britain, all places in British Empire and Spain	2c.	
	Other Postal Union Countries	3c.	
	Reply Cards, Double above rates. Business Reply Envelopes, see Section 3.		
2a	*Air Mail*, see Section 2a. 2b. Airgraph Service. 2c. Air Letter Forms.		

	Newspapers, Books, Printed Matter, Samples	Canada U.S.A. Mexico	Gt.Btn. & Br. Em.	Other Countries
6	*Newspapers & Periodicals*, posted by individuals, if pub. in Canada.	1c.-4oz.	1c.-4oz*	1c.-2oz‡
6	" " " " " not " " "	1c.-4oz.	1c.-2oz	1c.-2oz
7-8	" " " " pubs. & dealers. See sect. 7 & 8.			
9	*Books*.....Each 2oz.	1c.	1c.	1c.
10	*Printed Matter, Circulars, Maps, Drawings, Lithographs, Printer's Proofs, Photographs, etc*.....Each 2oz.	1c.	1c.	1c.
9	*Books for Blind*, printed in raised characters	Free††	1c. 4 lb	1c. 4lb
10	*Printed Papers*, for special use of Blind	1c 4lb. ††	1c. 4 lb	1c. 4lb
11	*Sample Post*.....Each 2oz.	1c.	.....	.....
12	" " .....First 4oz.	.....	2c.	2c.
12	" " .....Each additional 2oz.	.....	1c.	1c.
13	*Commercial Papers*.....See paragraph 13	.....	.....	.....
4	Special Delivery—See list of Cities, Note 4—in addition to postage	10c.	.....	....
5	Registration Fee, on all classes of mail matter except parcel post, in addition to postage, See Note 5			
14-15-16	Parcel Post, Domestic, see 14; British & Foreign, see 15; Parcel Post			
17-18-19	to Soldiers on Active Service, see 15; U.S.A. see 16; Insurance see 17; C.O.D., see 18; Prohibited Articles, see 19; Money Orders, etc., 21 and 22; Reply Coupons, 23, 24.			
15a.	Gift parcel regulations for Overseas.			

*To Australia 1c. per 4oz. with a minimum payment of 2c. ‡Canadian newspapers and periodicals posted by individuals may also be sent to places in Spain and North and South America at the rate of 1c. per 4 oz. or f raction thereof. ††Free to United States, Mexico and Newfoundland.

REGULATIONS, ETC.

FIRST CLASS MATTER

1. Letters

Local or "drop" letters—two cents for first ounce, one cent for each additional ounce or fraction thereof.

All other letters for delivery in Canada, also letters for delivery in Great Britain and all other places in the British Empire, Spain, the United States and all other places in North and South America—three cents for first ounce; two cents for each additional ounce or fraction thereof.

Letters for delivery in all countries not mentioned above—5 cents for the first ounce or fraction thereof, and 3 cents for each subsequent ounce or fraction thereof.

Letters for delivery within Canada or in other Countries if posted unpaid or not fully prepaid, will be forwarded to destination charged with double deficiency.

2. Postcards

Cards bearing the printed title "Post Card" or "Private Post Card" can be admitted to both Canadian and International mails at printed matter rate, provided that they bear no written communication, and conform in all respects to the regulations regarding printed matter.

Private Post Cards must not exceed a size of 6 inches in length by 4 inches in width, nor be less than 4 inches in length by 3 inches in width.

The right-hand half of the face of the ordinary official post cards and of private post cards is to be strictly reserved for the address, postal directions and postage stamps. The left-hand half of the face and the entire back of the card are available for the purposes of the sender, subject to restrictions as to attaching articles to post cards.

2a. Air Mail

The Trans-Canada Air Mail Service now operates between Halifax and Victoria twice per day in each direction, from which radiates a network of "feeder" services.

The Canadian and United States Air Mail Services connect at Moncton, Montreal, Toronto, Windsor, Winnipeg, Lethbridge, Vancouver and White Horse.

Ordinary Canadian postage stamps may be used in Canada to prepay air mail for conveyance over any air mail route, but in all cases covers should be conspicuously endorsed "Via Air Mail".

This air mail rate includes ordinary postage, but fees such as registration, etc., are additional.

Air Mail may be sent C.O.D. or Special Delivery.

The rate to prepay all classes of air mail for delivery in Canada is 6 cents for the first ounce and 5 cents for each additional ounce; Air Mail rates to points outside of Canada for air mail services which may be available are as follows:

1. Canada and Newfoundland or any place in North America not mentioned in groups 3, 7, and 8 6c first ounce, 5c each ounce after
2. United States.....6c each ounce
3. Great Britain and Northern Ireland, Eire—Air Service in Canada only.....6c first ounce 5c each ounce after
   —Including trans-Atlantic air conveyance 30c each half ounce
4. Europe (except places mentioned in groups 2 and 3)
   Air Service in Canada only.....10c each ounce
   Including trans-Atlantic air conveyance 30c each half ounce

5. Sweden—Including trans-Atlantic air conveyance 40c each half ounce
6. West Indies and British Guiana, Mexico, Cuba and Central America.....10c each ¼ ounce
7. Bermuda.....15c each ¼ ounce
8. *Hawaii.....30c each half ounce
9. South America—
   (a) Colombia, Ecuador, Venezuela, Netherlands Guiana, and French Guiana 25c each ¼ ounce
   (b) Argentina, Bolivia, Brazil, Chile, Paraguay, Peru and Uruguay.....35c each ¼ ounce
10. †Gambia and Nigeria.....65c each half ounce Belgian Congo, Kenya, Uganda, Tanganyika, Northern and Southern Rhodesia, Nyasaland, Mozambique, Angola, Union of South Africa, French Equatorial Africa (including Cameroons) Mauritius, South West Africa, Spanish Guinea and Zanzibar.....75c each half ounce Gold Coast, Egypt, Liberia, Sierra Leone, Anglo-Egyptian Sudan, Palestine, Trans-Jordan, Syria, Lebanon, Saudi-Arabia, Cyprus, Iraq, Malta, Turkey and Aden..90c each half ounce Afghanistan, Bahrein Island, Ceylon, India and Iran.....$1.00 each half ounce China (unoccupied).....75c each ¼ ounce (Registration, if desired, is additional to the above).

*The United States "Clipper" services from San Francisco, with the exception of that to Hawaii, have been temporarily suspended.

†Air mail for places in Group 10 is forwarded via Miami, Brazil and West Africa and should be endorsed "Via Miami and West Africa." Air correspondence for Unoccupied China should also be marked "By C.N.A.C. from Calcutta."

For other particulars in regard to Air Mail schedules consult the Post Office.

2b. Airgraph Service

For sending letter-messages from Canada to members of the Armed Forces in the United Kingdom and Middle East the Airgraph fee is 6 cents and must be prepaid by affixing a postage stamp or stamps in that amount in the space provided on the back of the message form.

If sent by civilians to civilians in United Kingdom and Middle East, 15 cents. When sent by personnel of the Canadian, British and Allied Armed Forces serving in Canada to civilians in United Kingdom and Middle East, 6 cents. (Note: Rank, Unit and Service must be included in the sender's address.) The forms are procurable at all post offices.

The message forms will be transmitted by air to Airgraph, Toronto, where they will be photographed on miniature film which will be despatched by air to the United Kingdom where photographic enlargements of the messages will be made.

These enlargements will then be enclosed in envelopes and forwarded to the individual addressees through the Army Postal Service.

2c. Armed Forces Air Letter Forms

Special forms available at any Post Office in Canada for communicating by air mail to members of the Canadian, British and Allied Armed Forces Overseas. The rate of postage on an Armed Forces Air Letter is 10 cents no matter to what place it is addressed.

The message is written on the inside, i.e., on the blank unprinted portion of the form itself. *No enclosures are permitted.* Air Letter forms containing letters written on separate pieces of paper or containing any enclosure of any kind whatsoever will not be given air mail transmission, but will be forwarded by ordinary surface mail.

Under no circumstances are Armed Forces Air Letter forms to be used for corresponding with civilians. Such forms addressed to civilians will be returned to the senders.

3. Business Reply Envelopes and Cards.

At the larger post offices firms sending out letters, enquiries and order forms to the Canadian public may enclose an addressed business reply envelope having printed on the face of the envelope the words 'Business Reply Envelope 4c. postage will be paid by", and the name and address of the firm, and bearing a return postage impression.

Similarly business firms may send out business reply cards, postage being collected from the business firm, upon return of the card, at the rate of 3c. each.

4. Special Delivery of Letters and Parcels

LETTERS.—Special Delivery letters bearing in addition to postage "Special Delivery" stamps of the value of 10 cts. or ordinary postage stamps of the value of 10 cts., and the words "Special Delivery" legibly written on the upper left hand corner of the envelope, may be accepted in Canada for Special Delivery at any place in the United States and at the following cities in Canada. The "Special Delivery" stamps may be obtained at any post office.

Amherst, N.S.
Barrie, Ont.
Belleville, Ont.
Brandon, Man.
Brantford, Ont.
Brockville, Ont.
Calgary, Alta.
Cap de la Madeleine, P.Q.
Chatham, Ont.
Charlottetown, P.E.I.
Chicoutimi, P.Q.
Cornwall, Ont.
Drummondville, P.Q.
Edmonton, Alta.
Fort William, Ont.
Fredericton, N.B.
Galt, Ont.
Glace Bay, N.S.
Granby, P.Q.
Guelph, Ont.
Halifax, N.S.
Hamilton, Ont.
Hull, P.Q.
Joliette, P.Q.
Jonquiere, P.Q.
Kamloops, B.C.
Kenogami, P.Q.
Kenora, Ont.
Kingston, Ont.
Kirkland Lake, Ont.
Kitchener, Ont.
Lethbridge, Alta.
Lévis, P.Q.
Lindsay, Ont.
London, Ont.
Medicine Hat, Alta.
Moncton, N.B.
Montreal, P.Q.
Moose Jaw, Sask.
Nanaimo, B.C.
Nelson, B.C.
New Glasgow, N.S.
New Westminster, B.C.
Niagara Falls, Ont.
North Battleford, Sask.
North Bay, Ont.
Orillia, Ont.
Oshawa, Ont.
Ottawa, Ont.
Owen Sound, Ont.
Pembroke, Ont.
Peterborough, Ont.
Port Arthur, Ont.
Prince Albert, Sask.
Quebec, P.Q.
Regina, Sask.
St. Catharines, Ont.
St. Hyacinthe, P.Q.
St. Jean, P.Q.
St. Jerome, P.Q.
Saint John, N.B.
St. Thomas, Ont.
Sarnia, Ont.
Saskatoon, Sask.
Sault Ste. Marie, Ont.
Shawinigan Falls, P.Q.
Sherbrooke, P.Q.
Simcoe, Ont.
Stratford, Ont.
Sudbury, Ont.
Sydney, N.S.
Thetford Mines, P.Q.
Timmins, Ont.
Toronto, Ont.
Trail, B.C.
Trois Rivières, P.Q.
Truro, N.S.
Valleyfield, P.Q.
Vancouver, B.C.
Victoria, B.C.
Waterloo, Ont.
Welland, Ont.
Windsor, Ont.
Winnipeg, Man.
Woodstock, Ont.
Yorkton, Sask.

PARCELS.—Special delivery rates on parcels mailed in Canada for delivery in Canada are:

Up to and including 15 lbs.....20c.
Over 15 lbs. up to and including 20 lbs. .....25c.
Over 20 lbs. up to and including 25 lbs .....30c.

5. Registration

The scale of Registration Fees in addition to the Postage on all classes of matter except parcel post, to addresses in Canada is as follows:—

Indemnity up to $25.00, fee.....10c.
" " 50.00, fee.....20c.
" " 75.00, fee.....30c.
" " 100.00, fee.....40c.

In the case of registered articles posted in Canada addressed to places in the United States or to other Postal Union Countries, the registration fee is as follows:—

United States:
Indemnity not exceeding.....$25.00.....10c.
Other Postal Union Countries:
Indemnity not exceeding.....50 francs.....10c.

An acknowledgment of receipt may be obtained by the sender of a registered article on payment of a special fee of 10 cents, in addition to the postage and registration fee, if the Acknowledgment of Receipt is asked for when the registered article is posted, or for 20 cents if asked for afterwards.

INDEMNITY FOR REGISTERED ARTICLES

Indemnity will be paid, provided the loss of the registered article is reported to the Department within one year of the date of posting, upon receipt of certain sworn statements of the persons concerned.

Canada.—In the case of registered articles posted in Canada for delivery in Canada, indemnity covers not only loss, but also rifling and damage. Indemnity is provided at scale of charges shown above.

SECOND CLASS MATTER

6. Transient Newspapers

Transient newspapers and periodicals include all newspapers and periodicals published in Canada, *other than Canadian newspapers sent from the office of publication and British, Canadian and foreign newspapers posted by newsdealers.* When addressed to any place within the Dominion, the United States or Mexico, and, when published in Canada, and addressed to any place in Great Britain, or to places within the Empire, France Spain and North and South America they must be prepaid at the following rate by Postage Stamp:—

One cent per four oz. or fraction of four oz., but to Australia a minimum payment of 2c is required.

To countries other than those mentioned above the rate is one cent for two oz. or fraction thereof.

Transient newspapers and periodicals not published in Canada are subject to the ordinary printed matter rate of 1 cent per 2 ozs. for all countries except Canada, U.S.A. and Mexico.

7. Newspapers and Periodicals

Printed and published in Canada and posted from the office of publication.

The general rate on newspapers and periodicals *printed and published in Canada* and issued not less frequently than once a month, mailed by the publishers at the Post Office at the place where they are published, and addressed to regular subscribers or to newsdealers (not resident in the place of publication) in Canada, Great Britain and places within the British Empire, is a bulk rate of 1½c. per pound. This rate is subject to a number of provisos.

The postage on *bonâ fidé* specimen newspapers, and on papers and periodicals published less frequently than once a month, is 2 cents per lb.

8 British and Foreign Newspapers posted by Newsdealers in Canada

British and foreign publications as well as Canadian publications, if authorized by the Department may be posted by newsdealers in Canada to subscribers in Canada at the rate of 2 cents per lb. They cannot however be posted at that rate for local delivery at places where there is a free letter carrier service. Newsdealers may also post recognized Canadian newspapers and periodicals to regular subscribers in Great Britain and places within the Empire, at the bulk rate of 2 cents per pound.

9. Books, Limits of Weight, etc.

A Book Packet may contain any number of separate books. Limit of weight for post in Canada, 5 lbs. For British and foreign post, 4 lbs. 6 ozs., but in case of a single book, a weight of 11 lbs. is allowed in the domestic mails, also in mails for the United States and Mexico. The limit of weight for a single book sent to Great Britain or other countries is 6 lbs. 9 ozs. Limit of size, (domestic)—in no case must the combined length and girth exceed 6 feet. For all other countries no packet may exceed 3 feet in the combined length, breadth, and depth, but the greatest dimension must not exceed 2 feet, unless in the form of a roll when the length and twice the diameter must not exceed 3 feet 3 inches, but the greatest dimension must not exceed 2 feet 8 inches.

Book packets must be put up in such a way as to admit of contents being easily examined. They may contain an unsealed invoice, but must not contain any letter or sealed inclosure.

Books for the use of the blind are free of Canadian postage when addressed to places in Canada, Newfoundland, the United States and Mexico.

THIRD CLASS MATTER

10. Printed Matter, Circulars, Samples, Miscellaneous Matter

Miscellaneous matter, described as under, may pass between places in the Dominion of Canada or outside of Canada upon prepayment of 1c. for each 2 oz.

DEFINITION OF MISCELLANEOUS MATTER

Matter (other than newspapers and periodicals), wholly in print without reference to process, such as circulars, catalogues, calendars, hand-bills, books, pamphlets, printed forms, maps, paper patterns, prints, drawings, etc., the following partly-written and partly-printed matter:—militia and school returns, customs manifests, voters' lists, school or college examination papers and educational exercises passing between colleges and extra-mural students, etc. To come within the class of Miscellaneous Matter the material printed upon must be either paper, cardboard or parchment.

REGULATIONS RE UNSEALED PACKAGES

No letter or other communication intended to serve the purpose of a letter must be sent or inclosed in any such package or thing mentioned, and the same must be sent in covers open at the ends or sides, or otherwise so put up as to admit of the contents being, if necessary, easily withdrawn for examination by the officers of the Post Office to ensure compliance with this provision (if enclosed in sealed envelopes notched at the ends or sides, or with the corners cut off, letter rate of postage will be charged).

EXCEPTION FOR U.S.A.

Printed matter exchanged between the United States and Canada, other than circulars and miscellaneous printed matter in packages weighing 8 ounces or less, but including books and catalogues having 24 pages or more although said books or catalogues weigh 8 ounces or less, may be tied with a string or fastened with gummed paper tape, provided such packages containing printed matter are marked or stamped "PRINTED MATTER," and bear the name and address of the sender and the printed inscription "May be opened for postal and customs inspection."

Articles of printed matter and parcel post addressed to all countries with the exception of Canada and the United States must continue to be sent as formerly in unsealed packages.

DEFINITION OF CIRCULARS

Circulars are communications in print, or produced by a multiplying process easy to recognise, but not direct from a typewriting machine, which are issued in identical terms to several individuals. A circular may, without becoming liable to a higher rate of postage, have a written date and signature, and may have the name of the addressee repeated in writing inside. Reproductions or imitations of hand or typewritten matter, in order to be accepted as circulars, must be handed in at the post office wicket, in a number not less than twenty identical copies, separately addressed. Failure to comply with either of these conditions will subject the article to letter rate of postage.

PAPER FOR BLIND

Writing paper specially prepared for the use of the blind transmitted from a recognized Institution for the Blind in Canada to blind persons for their own use is allowed to pass at the rate of 1 cent for each 4 lb. or fraction thereof; but before any Institution can post such paper at the above rate the Post Office Department at Ottawa must be satisfied as to its claim to be considered an Institution for the Blind.

LIMIT OF WEIGHT, ETC.

The limit of weight for a packet of miscellaneous matter is 5 lbs., and in no case must the length and girth combined exceed 6 feet.

Printed or written *requests for return* are recognized on books, miscellaneous matter, samples and parcels of merchandise, addressed to places within the Dominion, or in the United States, and same will be *returned direct to the sender*, subject to the payment by the sender, on delivery to him through the Post Office, of the full amount of postage to which the article was in the first place liable, together with any charges rated thereon on account of any deficiency in the original prepayment.

Printed matter should be fully prepaid at the time of posting and will not be forwarded unless at least partly prepaid.

11. Samples, Canada, U.S.A. and Mexico

Samples of Merchandise and Goods not having saleable value and not exceeding 1 lb. in weight, may be posted in Canada, to be forwarded to any place in the Dominion, U.S.A., or Mexico, on prepayment of a rate of 1 cent for each 2 ozs. or fraction thereof under the following regulations:

Size limit: Canada 18 in. x 8 in. x 4 in., or if in the form of a roll 18 inches in length by 6 inches in diameter. Other countries: length, breadth and depth combined, 3 ft. but greatest dimension must not exceed 2 ft. Roll length and twice diameter 3 ft. 3 in. but greatest dimension must not exceed 2 ft. 8 in.

Samples must be sent in covers open at the ends, so as to be easy of examination. Samples, however, of seeds drugs, &c., which cannot be sent in open covers, may be enclosed in bags of linen, or such like material, fastened in such a manner that they may be readily opened.

There must be no writing upon or in any packet of samples, except the address of the person for whom it is intended, the address of the sender, a trade mark or number and the price of the articles, or such words as may be necessary to indicate precisely the origin and nature of the merchandise.

Articles of saleable value even when intended to serve as samples, or goods sent for sale or in execution of an order, however small the quantity may be, or any article sent by one private individual to another, which are not actually trade samples, are not admissible.

Liquids (except intoxicating liquors), oils, etc., may be sent by mail in the Dominion if put up carefully in strict accordance with the directions given in the Postal Guide and ascertainable at any post office.

12. Samples for Great Britain and Foreign Countries

Samples of Merchandise, when addressed to places in Great Britain, must not exceed 1 lb. in wieght, and must be prepaid. Size limit, length, breadth and depth combined, 3 ft. but greatest dimension must not exceed 2 ft. Roll length and twice diameter 3 ft. 3 in. but greatest dimension must not exceed 2 ft. 8 in. See page 229 Table of Rates.

Samples of liquids (except intoxicating liquors), oils, glass, etc., are admitted as samples provided they are put up in strict accordance with the directions given in the Postal Guide.

13. Commercial Papers, British and Foreign Post

Commercial papers mailed in Canada, for delivery in Canada, are liable to the letter rate of postage up to a weight of 16 ozs. and 1c per 2 oz. or fraction thereof, after. To all other countries the rate is 1 cent per 2 ozs. but each packet must have a minimum prepayment of 5 cents covering a weight of 10 ozs. prepayment compulsory. Size limit, length, breadth and depth combined, 3 ft. but greatest dimension must not exceed 2 ft. Roll length and twice diameter 3 ft. 3 in. but greatest dimension must not exceed 2 ft. 8 in. The weight must not exceed 4 lbs. 6 ozs.

"Commercial Papers" are understood to comprise all papers or documents written or drawn wholly or partly by hand (except letters or communications of the nature of letters or other papers or documents having the character of an actual and personal correspondence), documents of legal procedure, deeds drawn up by public functionaries, copies of or extracts from deeds under private seal and (whether written or printed on stamped or unstamped paper) way bills, bills of lading, invoices and other documents of a mercantile character, documents of insurance and other public companies, also open letters and post cards of ancient date which have already fulfilled their original purpose, also copies thereof.

FOURTH CLASS MATTER

14. Parcel Post in Canada

TABLE OF RATES

The maximum charge on any parcel shall not exceed 1c per ounce, with a minimum prepayment of 8c. which will cover a weight up to and including three ounces.

Parcels are liable to 1 cent an ounce on excess weight over even pound until next pound or group rate is reached.

See Notes Above		1 lb	2 lb	3 lb	4 lb	5 lb	6 lb	7 lb	8 lb	9 lb	10 lb	11 lb	12 lb	13 lb	14 lb	15 lb	15 to 20 lbs	20 to 25 lbs
To any Post Office within 20 miles (irrespective of Provincial Boundary)		05	07	09	11	13	15	17	.18	.19	.20	.21	.22	.23	.24	.25	.30	.35
To any Post Office beyond 20 miles but in same Province†		11	16	21	26	31	36	41	.46	.51	.56	.61	.66	.71	.76	.81	.85	.90
From a Post Office in any Province to a Post Office in the immediately adjoining Province†		12	20	28	35	42	49	56	.63	.69	.75	.80	.85	.90	.95	1.00	1.15	1.25
To or from any P.O., in Province of	To or from any P.O. in the Province of																	
NB, NS, PEI.	Ontario	13	22	31	40	49	58	67	.75	.83	.90	.97	1.04	1.11	1.18	1.25	1.50	1.75
NB, NS, PEI.	Manitoba	14	26	38	50	62	74	86	.98	1.09	1.20	1.31	1.42	1.53	1.64	1.75	2.00	2.25
NB, NS, PEI.	Sask., Alta., B.C., Yukon*	15	28	41	54	67	80	92	1.04	1.16	1.28	1.40	1.52	1.63	1.74	1.85	2.20	2.50
Quebec	Manitoba	13	22	31	40	49	58	67	.75	.83	.90	.97	1.04	1.11	1.18	1.25	1.50	1.75
Quebec	Saskatchewan	14	26	38	50	62	74	86	.98	1.09	1.20	1.31	1.42	1.53	1.64	1.75	2.00	2.25
Quebec	Alta., B.C., Yukon*	15	28	41	54	67	80	92	1.04	1.16	1.28	1.40	1.52	1.63	1.74	1.85	2.20	2.50
Ontario	Saskatchewan	13	22	31	40	49	58	67	.75	.83	.90	.97	1.04	1.11	1.18	1.25	1.50	1.75
Ontario	Alberta	14	26	38	50	62	74	86	.98	1.09	1.20	1.31	1.42	1.53	1.64	1.75	2.00	2.25
Ontario	B.C. or Yukon*	15	28	41	54	67	80	92	1.04	1.16	1.28	1.40	1.52	1.63	1.74	1.85	2.20	2.50
Manitoba	Alberta	13	22	31	40	49	58	67	.75	.83	.90	.97	1.04	1.11	1.18	1.25	1.50	1.75
Manitoba	Br. Columbia	14	26	38	50	62	74	86	.98	1.09	1.20	1.31	1.42	1.53	1.64	1.75	2.00	2.25
Manitoba	Yukon*	15	28	41	54	67	80	92	1.04	1.16	1.28	1.40	1.52	1 63	1.74	1.85	2.20	2.50
Saskatchewan	Br. Columbia	13	22	31	40	49	58	67	.75	.83	.90	.97	1.04	1.11	1.18	1.25	1.50	1.75
Saskatchewan	Yukon*	14	26	38	50	62	74	86	.98	1.09	1.20	1.31	1.42	1.53	1.64	1.75	2.00	2.25
Alberta	Yukon*	13	22	31	40	49	58	67	.75	.83	.90	.97	1.04	1.11	1.18	1.25	1.50	1.75

†*The Maritime Provinces, New Brunswick, Nova Scotia and P.E.I are considered as one Province.*

**Restricted parcel post service to Yukon during winter.*

Consult local postmaster for rate on parcels weighing over 10 lbs. addressed for delivery in the Yukon or at Atlin or Telegraph Creek, B.C.

Parcel Post packets totally unpaid will be sent to the District Dead Letter Office.

Parcels must be prepared for mailing in such manner that the contents can be easily examined.

It is desirable that the sender's address should appear either inside the parcel or on the cover. This must be kept distinct from the address proper.

Redirected parcels or other articles posted in Canada prepaid at parcel post rates are chargeable with additional postage at the rate which would have been chargeable had they been originally mailed from the office of redirection to the new address, *except* in cases where the forwarding address is within the province to which the parcel was originally addressed, when no redirection charge is to be made.

The limit of weight for a Parcel Post packet is 25 pounds, and in no case must the combined length and girth exceed six feet.

For Special Delivery, see note 4.

Parcel Post packets cannot be registered but can be insured (*Insurance is free up to $50. For fees and regulations for insurance of parcels, see paragraph No. 17 "Insurance".*)

15. Parcel Post to Great Britain and Other Countries

Closed parcels are exchanged by direct mail between Canada and the following countries: Australia, Fiji, Great Britain & Northern Ireland, Mexico, Newfoundland, New Zealand, St. Pierre and Miquelon, and Union of South Africa.

Parcels may also be sent to and received from any country with which the British Post Office maintains a parcel post.

Parcels for the Union of South Africa, British West Indies, Costa Rica, Cuba, Dominican Republic, Netherlands West Indies, Guadeloupe, Haiti, and Central and South American countries may be forwarded via New York, and when intended for transmission by that route should be legibly marked "*Via* New York".

For rates enquire at Post Office.

Parcels for, or sent via, Great Britain, pass exclusively in the mails conveyed by ships on the direct route between Canada and the United Kingdom.

Parcels for Fiji, Australia and New Zealand are forwarded *via* Canada and the United States according to rate of prepayment.

Limits of Weight and Size

General limit of weight—15 lbs.

For parcels addressed to countries where limit of weight is restricted to 11 lbs. or 20 lbs., enquire at Post Office.

Limit of size—3½ feet in length, width or depth, but in no case must the length and girth combined exceed 6 feet.

Every Parcel must be fully prepaid by postage stamps.

A Parcel must not contain a letter or any writing in the form of a letter, or any explosive, combustible, or dangerous articles.

For each Parcel a Customs Declaration must be securely affixed by mucilage or paste to the parcel to which it relates.

Parcels must be handed to the Postmaster; in no case should they be dropped into a letter box or other receptacle for mail matter. Parcels to Great Britain may be insured See par. No. 17, 'Insurance".

PARCEL POST TO SOLDIERS ON ACTIVE SERVICE

Parcels addressed to the Armed Forces in Canada are subject to ordinary parcel post rates. In no case, however, is the charge on such parcels to exceed 12c per pound.

Gift parcels addressed to members of the Canadian, Dominion, British or Allied Armed Forces serving outside of Canada are also entitled to the rate of 12c per pound up to a weight limit of 11 lbs., except parcels addressed to the British Armed Forces in the United Kingdom which are limited to 5 lbs.

15a. Gift Parcels for Overseas

Regulations of the United Kingdom for Civilians

Bona fide unsolicited gifts addressed to individuals in the United Kingdom, whether they include rationed foods or not, may be sent by parcel post. They must be plainly marked as GIFTS.

A gift is not regarded as unsolicited where it is sent as the result of some prior communication sent by the recipient to the donor. Moreover, the receipt of gifts is not permitted more than once per month.

Gift parcels for civilians in the United Kingdom *must not exceed 5 pounds in weight*, or contain more than 2 pounds of any one foodstuff. This 2-pound limit does not apply as regards clothing, however.

Customs declarations should show details as to weight and value of each class of foodstuff included in these gift parcels.

The above restrictions do not apply to gifts for licensed charitable organizations in the United Kingdom who have been *authorized* to import gifts duty free.

For Active Service Forces

Gifts for Canadians and other Dominion, Colonial or Allied personnel who have enlisted directly into the United Kingdom Armed Forces are also exempt from duty charges, if addressed in care of the proper welfare organization.

Parcels for Canadians in British units should be addressed in care of

Canadian Auxiliary Services,
6 Dilke Street,
Chelsea,
London, S.W. 3.

The usual particulars showing number, rank, name and unit should be shown in the address. The limit of weight is 11 lbs. and the rate 12c per pound.

16. Parcel Post for United States

General merchandise (parcel post) addressed to places in the United States or its possessions (except the Philippine Islands) is liable to postage at the rate of fourteen cents a pound up to 10 lbs., over 10 lbs. and up to 15 lbs., $1.75 per parcel.

The maximum charge on any parcel up to 8 oz. shall not exceed 1c. an ounce, except that a minimum prepayment of 3c. is required which prepayment will cover a weight up to and including 3 ounces.

Parcels must be accompanied by a Customs Declaration, and should be open to inspection (unsealed), but sealed packages may be accepted providing sender's name and address is shown by printed label or rubber stamp, and nature of contents indicated.

17. Insurance of Parcel Post

Parcels posted in Canada for delivery in Canada may be insured up to $50.00 without insurance fee, if so requested by the sender.

If the sender desires to insure such parcels in excess of $50, the regular insurance fee of 12 cents to cover the additional insurance must be prepaid.

For Delivery in United States

3 cents for insurance not exceeding $5.
6 cents for insurance exceeding $5 and not exc'd'g $25.
12 " " " " $25 " " " $50.
30 " " " " $50 " " " $100.

For Delivery in Other Countries.

Parcels posted in Canada for delivery in Australia, Great Britain and Northern Ireland, Newfoundland, and New Zealand—also parcels intended for transmission via England addressed to foreign countries to which Great Britain extends insurance may be insured against loss, rifling or damage while in the custody of the postal service at the following rates: 12 cents for insurance not exceeding $50.
30 cents for insurance exceeding $50 and not exceeding $100.

Particulars as to articles which cannot be accepted for insurance or insured against damage, may be ascertained from the local Postmaster.

18. C. O. D. Service in Canada

Parcels may be sent C.O.D. within Canada whereby charges due the sender up to $100.00 may be collected

from the addressee and remitted to the sender by post office money order. C.O.D. parcels must be mailed at a money order post office but may be addressed to any post office in Canada or to any rural route. A C.O.D. tag, procurable at all money order post offices, must be used. Rural routes are for this purpose considered as money order post offices. C. O. D. fees are as follow: 10c if not more than $2.00 is to be collected; 15c if more than $2.00 but not more than $50.00 is to be collected; 30c if more than $50.00 is to be collected. C.O.D. fee is paid by postage stamps affixed by the sender in addition to the ordinary postage. C.O.D. fee covers insurance where parcels are prepaid at parcel post rates and registration where articles are prepaid at other than parcel post rates. The sender of a C.O.D. parcel may include postage and C.O.D. fee in the amount to be collected. It is forbidden to send articles C.O.D. which have not been ordered or requested by the addressees and articles may not be examined before payment of the C.O.D.

The charges on C.O.D. articles may be increased, decreased or cancelled upon request of sender, made through Postmaster at office of mailing.

Note: Money order offices are shown in italics in the list of Post Offices in Canada commencing on page 114.

19. Prohibited Articles

All explosive, dangerous or destructive substances intoxicating liquors, glass bottles or glass in any form liable to break, and all matter subject to speedy decay, all obscene or immoral books, publications, pictures, etc., libellous post cards and letters the covers of which bear words of an offensive character, and letters and circulars relating to illegal lotteries or other fraudulent schemes. Enquiry should be made at the Post Office in regard to transmitting game, raw furs, skins, plumage, etc., by mail.

21. Domestic Money Orders

Post Offices at which Money Orders are issued and paid, are distinguished in the List of Post Offices, page 114, by being printed in *italics*.

The Commissions, inclusive of 3c. tax, on Money Orders issued in Canada for payment in Canada, Antigua, Bahamas, Barbados, Bermuda, British Guiana, British Honduras, Caicos Islands, Cayman Islands, Dominica, Grenada, Jamaica, Montserrat, Nevis, Newfoundland and Labrador, St. Christopher (St. Kitts), St. Lucia, St. Vincent, Tobago, Trinidad, Turks Islands, and Virgin Islands are as follows:—

Up to $5.00.....10c.	$40.01 to $60.00....21c.
$5.01 to $10.00.....12c.	60.01 to 80.00....23c.
10.01 to 20.00.....16c.	80.01 to 100.00....27c.
20.01 to 40.00.....18c.	

Owing to the unsettled state of New York Exchange the rates of commission on money orders issued for payment in the United States (including Guam, Hawaii, Panama Canal Zone, Philippine Islds. (Commonwealth of), Puerto Rico, Tutuila (Samoa), Virgin Islands of United States), Cuba, Isle of Pines, and Mexico, cannot be furnished in advance.

Information as to the rates in force, from time to time, can be obtained at any post office authorized to transact money order business.

Foreign Money Orders

The commissions on Money Orders issued in Canada for payment in Great Britain and Empire countries not included in the above are as follows:

Up to $5.00.....10c.	$30.01 to $50.00....33c.
$5.01 to $10.00.....15c.	50.01 to 70.00....43c.
10.01 to 30.00.....23c.	70.01 to 100.00....53c.

The following commissions are to be collected on Money Orders payable in all other foreign countries:

Up to $10.00.....18c.	$50.01 to $60.00....63c.
$10.01 to $20.00....23c.	60.01 to 70.00....73c.
20.01 to 30.00....33c.	70.01 to 80.00....83c.
30.01 to 40.00....43c.	80.01 to 90.00....93c.
40.01 to 50.00....53c.	90.01 to 100.00...$1.03

22. Postal Notes

Ordinarily payable only in Canada and Newfoundland, but may be sold for remittances to members of the Canadian Forces located in Greenland, Iceland and British West Indies, but such remittances must not total more than $10 to the same payee in any one day. Including Tax.

Denominat'n.	Commiss'n.	Denominat'n.	Commiss'n
$0.10	1 cent	$0 90...	3 cents.
0.20	2 cents.	1.00	3 "
0.25	2 "	1.25	5 "
0.30	2 "	1.50	5 "
0.40	2 "	2.00	6 "
0.50	3 "	2.50	6 "
0.60	3 "	3.00	6 "
0.70	3 "	4.00	6 "
0.80	3 "	5.00	6 "

Odd amounts up to but not exceeding 9c. may be added by affixing Postal Note Scrip. Ordinary postage stamps not allowed.

Postal Notes of the $10.00 denomination, commission 8c., are sold at Post Offices at which money orders are not issued.

23. International Reply Coupons

Coupons exchangeable for a postage stamp or stamps representing the postage on a single rate letter from any other country to Canada can be purchased at any Post Office at the price of 12 cents each for the purpose of prepaying replies to letters, and similar coupons will be exchanged at Canadian Post-Offices for Canadian Stamps to value of 5 cents; but coupons issued by countries at war with Canada or enemy occupied countries are not exchangeable.

24. Imperial Reply Coupons.

Imperial Reply Coupons exchangeable for a postage stamp or stamps representing the postage on a single rate letter from any country within the British Empire to Canada, can be purchased at any Post Office, for the price of 5 cents each, for the purpose of prepaying replies to letters.

Persons receiving Imperial Reply Coupons in letters from Great Britain or any other country within the Empire can have them exchanged at any Post Office for Canadian stamps of the value of 3 cents.

POST OFFICE SAVINGS BANKS

are established at the General Office and at over 1,700 other offices. Sums of $1.00 or any multiple of $1.00 may be deposited, but the maximum sum which may be received from any one depositor in any year, ending the 31st March, is $1,500, and the total sum which may be received to the credit of any depositor is $5,000, exclusive of interest. Interest at the rate of two per cent. per annum is allowed on deposits. Withdrawals, in cash on demand, up to $100 may be made at any Savings Bank Office

ADDRESSING MAIL MATTER TO SOLDIERS, ETC.

(Always write sender's name and address on envelope.)

ARMY

Outside of Canada
- Regimental Number, Rank, Surname followed by initials,
- Details of Unit (i.e., Company, Squadron, Battery, Re-inforcement Unit, etc.),
- Regiment or Branch of Service,
- Canadian Army Overseas.

In Canada
- Regimental Number, Rank, Surname followed by initials,
- Details of Unit,
- Regiment or Branch of Service,
- Post Office serving area where Unit is stationed.

AIR FORCE

Outside of Canada
- Number, Rank, Surname followed by initials,
- Unit (if known),
- "Attached R.A.F." (if applicable),
- Royal Canadian Air Force Overseas.

In Canada
- Number, Rank, Surname followed by initials,
- Name of Station (or Unit if applicable),
- "R.C.A.F."
- Post Office serving area where Station (or Unit) is located.

NAVY

Outside of Canada

Rank or Rating, Surname followed by initials, Official Number,
R.C.N., R.C.N.R., R.C.N.V.R. or attached R.N.
Name of ship (if known),
c/o Fleet Mail Officer,
Halifax, N.S., Esquimalt, B.C., or c/o G.P.O. London, or in cases where no details are known c/o Naval Service Headquarters, Ottawa, Ont.

In Canada

Rank or Rating, Surname followed by initials, Official Number,
R.C.N., R.C.N.R. or R.C.N.V.R.
Name of Establishment,
Post Office serving Establishment.

Communication with Prisoners of War Interned Abroad and with Civilians in Enemy and Enemy Occupied Territories.

Letters, postcards and parcels addressed to prisoners of war, including all interned persons—navy, army, air force and civilians—may be sent free. Air Mail letters must, however, be prepaid at the rates applicable.

Air letter cards are also available for communication with prisoners of war in Germany and Italy.

Personal postal messages may be sent by air and non air mail to relatives and friends in enemy and enemy occupied territories.

Full information in regard to the above services and copies of the special forms may be obtained from your Post Office.

CITIES HAVING OVER 500,000 INHABITANTS

City	Population and Date of Census or Estimate		City	Population and Date of Census or Estimate		City	Population and Date of Census or Estimate	
Alexandria	682,101	1937	Glasgow	1,119,900*	1937	Nagoya	1,082,816	1935
Amsterdam	793,526*	1938	Gorki (Nijninovgorode)	644,116	1939	Nanking	1,019,148*	1936
Antwerp	500,000*	1938	Hamburg	1,682,220	1939	Naples	865,913	1936
Athens (Greater)	895,000*	1935	Hankow	777,993*	1931	New York	7,454,995	1940
Bakou	809,347	1939	Hangchow	537,000	1936	Odessa	604,223	1939
Baltimore	859,100	1940	Havana	568,913	1938	Osaka	2,989,874	1935
Bangkok (Thailand)	550,000*	1938	Istanbul	740,805	1935	Paris	2,829,746	1936
Barcelona	1,148,129*	1934	Johannesburg	592,600	1940	Peiping	1,556,364*	1936
Berlin	4,299,000*	1937	Karachi	650,240	1931	Pernambuco	529,863	1939
Birmingham	1,029,700*	1937	Kharkov	833,432	1939	Philadelphia	1,931,334	1940
Bombay	1,486,971	1941	Kiev	846,293	1939	Pittsburgh	671,659	1940
Boston	770,816	1940	Kobe	912,179	1935	Prague	927,902*	1935
Breslau	615,006	1939	Kyoto	1,080,593	1935	Rio de Janeiro	1,711,466*	1935
Brussels (Greater)	910,154*	1937	Leipzic	701,606	1939	Rome	1,155,722	1936
Bucharest	648,000	1939	Leningrad	3,191,304	1939	Rosario (Argentine)	509,604*	1936
Budapest (Greater)	1,115,877	1939	Lisbon	705,000	1940	Rostov-on-Don	510,253	1939
Buenos Ayres	2,918,000	1939	Liverpool	836,300*	1937	Rotterdam	612,372*	1938
Buffalo	575,901	1940	Lodz	638,857*	1935	St. Louis	816,048	1940
Cairo	1,307,422	1937	London (Greater)	8,203,942	1931	San Francisco	634,536	1940
Calcutta	1,485,582	1931	Los Angeles	1,504,277	1940	Santiago (Chili)	827,910*	1936
Canton	1,223,000	1936	Lyons	570,622	1936	Sao Paolo (Brazil)	1,120,405*	1935
Changsha	606,972*	1931	Madras	647,230	1931	Shanghai (Greater	3,489,998*	1936
Chicago	3,396,808	1940	Madrid	1,048,072*	1934	Sheffield	518,200*	1937
Chungkin	635,000*	1936	Manchester	736,500*	1937	Singapore	500 000*	1938
Cleveland	878,336	1940	Marseilles	914,232*	1936	Stockholm	570,771	1938
Cologne	768,426	1939	Melbourne	1,024,000*	1937	Sydney	1,288,720	1938
Constantinople	(see Istanbul)		Mexico City	1,029,068	1930	Tachkent	585,005	1939
Copenhagen (Greater)	883,322*	1938	Milan	1,115,848	1936	Tientsin	1,292,025*	1936
Dnieperpetrovsk	500,602	1939	Milwaukee	587,472	1940	Tiflis	519,175	1939
Detroit	1,623,452	1940	Montevideo	682,664	1937	Tokyo (Greater)	6,830,523	1938
Dortmund	546 000*	1937	Montreal	890,234†	1941	Toronto	667,457	1941
Dresden	625,174	1939	Moscow	4,137,018	1939	Tsingtao	514,769*	1936
Dusseldorf	539,905	1939	Mukden	772,017	1939	Turin	679,842*	1938
Essen	659,871	1939	Munich	828,325	1939	Vienna	1,918,462	1939
Frankfort-on-Main	546,649	1939				Warsaw	1,225,451*	1935
Genoa	634,646	1936				Washington	663,091	1940
						Wenchow	631,276*	1931
						Yokohama	704,290	1935

**Estimate.* †*Preliminary Figures.*

CANADIAN GOVERNMENT ANNUITIES

The Annuities Act was passed in order to authorize the issue of Government Annuities for old age. Any resident of Canada may purchase a Canadian Government Annuity, employers of labour may contract for Annuities for their employees, and societies incorporated for fraternal or other purposes may contract for Annuities for their members. A Canadian Government Annuity is payable for life, not transferable, cannot be alienated, forfeited or stolen, and cannot be seized or levied upon by process of law. Annuities may be purchased for any sum from $10 to $1200. As an example, at the date this is printed, 1942, a man aged 20 may secure an annuity at 60 of $500 a year for the rest of his life by the payment of $5.05 per month; while an immediate annuity of $500 a year, for life or 10 years certain, purchased in one amount by a man aged 60, would cost $6,285.

For full particulars apply to E. G. Blackadar, Superintendent, Canadian Government Annuities, Department of Labour, Ottawa.

LEGAL INFORMATION

By A. H. O'BRIEN, Barrister-at-Law, Toronto

Aliens,
Bankruptcy,
Bills, Notes and Cheques,
Bills of Sale,
Building Restrictions,
Bulk Sales,
Chattel Mortgages,
Companies,
Conditional Sale of Goods,
Creditors,
Divorce
Dower,
Husband and Wife,
Insolvency,
Land Titles,
Liens,
Married Women,
Mechanics Liens (Ontario),
Mortgages,
Naturalization,
Partnership,
Powers of Attorney,
Promissory Notes,
Real Property,
Registration,
Sale of Goods,
Trusts and Trustees,
Wills.
Witnesses and Seals

ALIENS

The subject of aliens is under the sole control of the Dominion Government and Parliament. An alien may hold both real and personal property equally with British subjects. In order to vote at elections he must be naturalized. An alien may be deported at any time for certain offences.

The wife of a British subject is a British subject, and the wife of an alien is an alien, subject to the following provisions:

When a woman who is a British subject marries an alien, she does not, by reason only of her marriage, cease to be a British subject unless by reason of her marriage she acquires the nationality of her husband.

When a married man ceases to be a British subject, his wife does not cease to be a British subject unless by reason of his acquiring a new nationality she also acquires it. When, notwithstanding the above, she would cease to be a British subject, she may nevertheless make a declaration that she desires to retain British nationality, and thereupon she remains a British subject.

When a certificate of Naturalization is granted to an alien, his wife, if not already a British subject, is not deemed to be a British subject unless, within six months after the date of the certificate, she makes a declaration that she desires to acquire British nationality. Upon the making of such declaration she is deemed to be a British subject.

When an alien is a subject of a State at war with His Majesty, his wife may, if she was a British subject at birth, make a declaration that she desires to resume British nationality, and she may then obtain a certificate of naturalization.

See NATURALIZATION.

BANKRUPTCY AND INSOLVENCY

The Bankruptcy Act enables an insolvent debtor to petition the court to be declared bankrupt. By an order of the court, possession is taken of the debtor's property, and it is distributed proportionately amongst his creditors. The court has power to subsequently discharge the bankrupt from all debts existing at the time bankruptcy proceedings began. Bankruptcy law has two purposes; (*a*) the expeditious and economical distribution of the debtor's assets, and (*b*), a release of the debtor from his creditors when he has not been guilty of any misconduct or fraud, and has surrendered all his assets.

An insolvent debtor whose liabilities to creditors exceed $500 may, prior to a receiving order being made against him, make an assignment of all his property for the general benefit of his creditors. Such an assignment must be accepted by the Official Receiver, and is called an "authorized assignment". Any other assignment is void.

By a Dominion Act of 1933, called The Companies' Creditors Arrangement Act, it is provided that where a compromise, or arrangement, is proposed between the debtor company and its creditors, secured or unsecured, the court may, on the application of the company, or a creditor, or trustee in bankruptcy, or liquidator of the company, call meetings of the creditors and shareholders. If at least three-fourths in value of the creditors present at the meeting agree to a compromise or arrangement, and it is sanctioned by the court, it is binding on all creditors, and on the company, even when it has made an authorized assignment, or against which a receiving order has been made, or the company is being wound up. The Act extends, but does not limit, provisions of any instrument governing the rights of creditors, and has force notwithstanding anything in such instrument. The court may restrain proceedings under the Bankruptcy Act, or Winding-up Act. Every order made under the Act by a court of any Province may be enforced in all other Provinces. Any order made under the Act may be appealed from.

See MARRIED WOMEN.

BILLS, NOTES AND CHEQUES

These are governed by Dominion law.

A bill requiring presentment for acceptance must be presented to the drawee, or to some person authorized to accept or refuse acceptance on his behalf, at a reasonable hour on a business day and before the bill is overdue.

Where the bill is addressed to two or more drawees who are not partners, presentment must be made to all, unless one is authorized to accept for all, when presentment may be made to him only.

Where the drawee is dead, presentment may be made to his personal representative.

Where authorized by agreement or usage, presentment through the post office is sufficient.

Presentment is excused and a bill may be treated as dishonoured by non-acceptance:

(*a*) Where the drawee is dead;

(*b*) Where the drawee is a fictitious person;

(*c*) Where the drawee is a person not having a capacity to contract by bill;

(*d*) Where, after the exercise of reasonable diligence, presentment cannot be effected;

(*e*) Where, although the presentment has been irregular, acceptance has been refused on some other ground.

1. Where the holder of a bill or note presents it for payment he must exhibit it to the person from whom he demands payment.

2. If a place of payment is specified, the bill must be presented at such place.

3. Where a note is, in the body of it, made payable at a particular place, presentment at that place is necessary in order to render an endorser liable.

If the place specified for payment is a city, town or village, and no place therein is specified, the bill or note may be presented at the drawee's, acceptor's or promissor's known place of business or known ordinary residence therein. If there is no such place of business or residence, it may be presented at the principal post office in such city, town or village.

BILLS, NOTES AND CHEQUES—*Continued*

4. Where no place of payment is specified in a bill:

(*a*) If the address of the drawee or acceptor is given, the bill must be presented there.

(*b*) If no address is given, the bill must be presented at the drawee's or acceptor's place of business, if known, and if not, at his ordinary residence, if known.

In any other case the bill may be presented to the drawee or acceptor wherever he can be found, or at his last known place of business or residence

Presentment for payment of a bill or cheque is dispensed with:

(*a*) Where presentment cannot be effected;
(*b*) Where the drawee is a fictitious person;
(*c*) By waiver of presentment.

Notice of dishonour must be given to any party entitled to notice, at his usual address, or at the place at which the bill or note is dated. Bills and notes bear interest from the date of maturity, and at the legal rate of 5% ,unless the time and rate are otherwise stated on their face. On a bill payable on a certain date or after sight 3 days of grace for payment are allowed, but none on a bill or note payable on demand. When bills and notes fall due on a legal holiday they are payable the day following.

BILLS OF SALE

A bill of sale is a document by which the owner of goods and chattels transfers them to another. This is only required where possession is not intended to be given. A bill of sale must be registered within the time fixed by the law of the Province in which the goods are, otherwise the sale will be void as against creditors of the owner.

Information as to where a bill of sale must be registered, is given under each Province; *see Index*.

BUILDING RESTRICTIONS

Land is frequently subject to certain restrictions; *e.g.*, as to the class of buildings which may be erected on it; the minimum cost of such buildings; the distance of the nearest building from the street line or from other buildings; the use to which such buildings may be put, as, for example, restricting it to private residences, physicians offices, etc., and prohibiting shops, apartment houses, schools, etc. These restrictions when once inserted in a registered instrument, must be observed by all subsequent purchasers of the land, and can only be removed or disregarded with the consent of all other interested owners, or by an application to the Court to remove or modify them. This is usually possible when the complexion of the district has changed since the restrictions were put on, or when the majority of owners of the land subject to the restrictions agree to the change.

BULK SALES

The purchase, sale and transfer of stocks of goods in bulk are regulated by statute in all Provinces. In Quebec they are governed by the Civil Code. A sale in bulk is a sale or transfer of stock out of the usual course of business or trade of the vendor, or whenever substantially the entire stock of the vendor, or an interest in his business or trade, is sold.

Every person who bargains for or purchases stock in bulk, either for cash or on credit, shall, before closing the purchase and paying the price, obtain from the vendor a statement, verified by statutory declaration, containing the names and addresses of all the creditors of the vendor and the amounts due them. If such declaration is not obtained, the sale is deemed fraudulent, and is void against creditors, unless they are paid in full out of the proceeds of the sale.

Upon obtaining the declaration, the purchaser must either obtain a waiver from the creditors or pay the purchase price to a trustee for distribution among the creditors. In short one of the following alternatives must be complied with:

(i) Creditors must be paid in full;

(ii) A written waiver of the provisions of the Act must be obtained from not less than 60 per cent. of the creditors having claims exceeding $50.00; or

(iii) A written waiver of the creditors as defined in (ii) must be obtained.

If the parties elect to proceed under (iii), the full purchase price must be paid to a trustee to be named by the creditors in such written consent, and if a trustee is not named by the creditors then to a trustee to be named by the vendor.

A bulk sale is not an assignment for the benefit of creditors, nor does the mere making of it make the vendor a bankrupt or an insolvent under any Act in force for bankrupt or insolvent debtors, provided that the provisions of The Bulk Sales Act have been complied with.

CHATTEL MORTGAGES

A mortgage of chattels is a contract between parties whereby the owner transfers to the mortgagee the title to the chattels upon the terms that the transfer shall be void upon payment of a sum of money, or the performance of a certain condition, at an appointed time. In the meantime the owner may keep possession of the chattels. On default of payment, or performance of the condition, the mortgagee is entitled to take possession. A mortgage must be registered within the time fixed by the law of the Province in which the chattels are, and the mortgagee must, within the time fixed by the law of that Province, file a renewal statement showing the amount then remaining due for principal and interest, otherwise the mortgage will be void as against creditors of the owner, although still good between the parties to the contract. In Ontario, when the time has expired, a judge may, under certain circumstances, extend the time for renewal; but the rights of any then creditors are not affected. Information as to where a chattel mortgage must be registered, is given under each Province; *see Index*.

A mortgage may be given to secure against liability on a promissory note, or to secure future advances.

COMPANIES

A company is a body created by law to carry on the classes of business authorized by its charter of incorporation. This may be either, (*a*) an Act of the Parliament of Canada; or (*b*) an Act of the Legislature of a Province; or (*c*) Letters Patent granted either by the Secretary of State at Ottawa or by the Provincial Secretary of certain Provinces; or (*d*) a Memorandum and Articles of Association filed, in certain other Provinces. The charter, or Memorandum and Articles, must state the amount of the authorized capital, which is usually divided into shares, either of a stated par value, or without par value, or both.

The expression "authorized capital" means nothing to an investor; neither does the "par value" of a share of stock. What really concerns him is the

COMPANIES—*Continued*

proportion which the number of shares he holds bears to the capital actually issued It is now a common practice to issue shares without par value. The investor then knows the proportionate interest which he holds of the total issued capital, bearing in mind that the whole of the authorized capital may be issued at any time.

The advantages of an incorporated company over a partnership, or an individual doing business in his own name, are (*a*) the limited liability of the investor, (*b*) the right to assign shares without reference to the other members of the company, (*c*) that changes in the persons of its shareholders do not affect its power to carry on business.

There are two general classes of companies, viz, (*a*) public companies, in which a shareholder may transfer his shares to anyone, and the number of shareholders is practically unlimited, and (*b*) private companies, in which the right to transfer shares is restricted, the number of shareholders is limited, and any invitation to the public to subscribe for shares is prohibited. No prospectus is required for a private company.

Incorporation by an Act of the Parliament of Canada, or by Dominion Letters Patent, allows a company to transact its business throughout Canada,—subject, in some Provinces, to a restriction respecting the holding of land. Under a Provincial charter a company may carry on business only in that Province, but may obtain licenses from the other Provinces to carry on business in them. The requisite number of applicants for incorporation varies in different Provinces; in Ontario only 3 are required. Each applicant must be 21 years of age. The fees for incorporation vary in different Provinces.

A shareholder is liable to creditors of the company only for the unpaid balance, if any, due on his shares. A holder of shares of a Bank, however, is liable for double the amount he subscribed for. The ownership of the business of a company always remains in the company, no matter how often the shareholders may change from time to time. A company remains in existence until the termination of its charter. This may be by surrender or forfeiture of its charter, or by the company being wound up, or becoming insolvent.

It is a common practice for an individual to do business under the name of, say, "Smith and Company". In such case it is necessary in some Provinces (as in Ontario) to file a declaration stating the business, how long the partnership has subsisted, and that the only member is "John Smith," or whoever it may be.

The powers and duties of directors vary in different provinces, but among the chief of them are usually those noted below Directors are elected by the shareholders, and have authority to administer the affairs of the company, pass by-laws to regulate the allotment, issue and transfer of stock, make calls on stock, declare dividends, determine the qualifications, appointment and duties of officers, servants and agents of the company, and remove them, compromise with its creditors, make contracts on its behalf, borrow money for its purposes, regulate the holding of meetings, and generally conduct its affairs.

Every director of a Dominion company is liable for six months' wages due to clerks, labourers, servants and apprentices, if it fails to pay them; and every director of an Ontario company is similarly liable for one year's wages due to labourers, servants and apprentices. An officer or director must make no secret profit out of the company. He is responsible for any mis-statement in its prospectus. He should be particularly careful in signing a note, bill or cheque for the company, as he may be held personally liable, even though he signed only as an officer or director.

Every corporation incorporated under the laws of Ontario, or doing business in the Province, must, before June 30th in each year, deliver to the Provincial Secretary, without notice or demand to that effect, a detailed return containing the information required by him, and pay the necessary fee.

Some other Provinces also require certain returns to be made and fees to be paid by companies doing business in the Province but incorporated outside of the Province.

Information as to fees, etc., and copies of the Acts and amendments, may be obtained from the Secretary of State, Ottawa, as to Dominion incorporation, or from the Provincial Secretaries of the various Provinces respecting incorporation under Provincial law.

CONDITIONAL SALE OF GOODS

All Provinces have somewhat similar legislation respecting conditional sales. Where possession of goods is delivered to the purchaser or hirer under a contract which provides that the ownership is to remain in the seller or lender until payment of the purchase price or part of it, such provision is invalid against a subsequent purchaser or mortgagee without notice in good faith and for valuable consideration unless (*1*) The contract is in writing, signed by the purchaser or hirer or his agent and contains the terms of the sale or hiring, and describes the goods, and (*2*) In Ontario, within 10 days after the execution of the contract a copy is filed in the office of the clerk of the County or District Court where the purchaser or hirer resided at the time of the sale or hiring. The contract should also be registered in the Registry Office, or Land Titles Office, as the case may be, for the registry division in which the sale was made. In Ontario a renewal statement must be filed in the same office within 3 years after the filing of the copy of the contract. The time for, and place of, registration varies in the other Provinces.

The provision respecting filing does not apply to manufactured goods which, at the time of delivery have the name and address of the seller or lender marked on them, or to a contract respecting household furniture other than musical instruments.

The seller or lender must deliver a copy of the contract to the purchaser or hirer within twenty days after its execution.

In Ontario, forms of notice, renewal statement and discharge are set out in the Act.

Every vendor, whether manufacturer or dealer, has his own forms of hire receipt and lien note. It is advisable to read carefully, before signing, any form tendered, and have it explained fully by a solicitor if not clearly understood.

CREDITORS

See BANKRUPTCY; BULK SALES; CHATTEL MORTGAGES.

DIVORCE

The grounds for Divorce and the Courts of the different Provinces which have Acts relating to Divorce are as follow:

ALBERTA—The Supreme Court of Alberta has jurisdiction to grant divorces on proof of adultery.

BRITISH COLUMBIA—The British Divorce Act is in force in British Columbia. Marriage may be dissolved upon proof of adultery by either husband or wife. The Supreme Court of the Province has power to grant divorce. The Court of Appeal has jurisdiction in appeals in divorce and matrimonial causes.

MANITOBA—A marriage may be dissolved on proof of adultery. The Court of King's Bench has jurisdiction to hear petitions for divorce.

NEW BRUNSWICK—The Court of Divorce and Matrimonial Causes has jurisdiction to dissolve or annul a marriage on proof of adultery, consanguinity, or impotence.

DIVORCE—*Continued*

NOVA SCOTIA—The Court for Divorce and Matrimonial Causes has jurisdiction to set aside a marriage on proof of adultery, impotence, cruelty, or consanguinity.

ONTARIO—A marriage may be dissolved upon proof of adultery of either party or of certain abnormal sexual acts of the husband. A marriage may be annulled on proof of impotence or insanity, or because of fraud or duress. The Supreme Court of Ontario has jurisdiction in divorce matters.

PRINCE EDWARD ISLAND—No Court in this Province has authority to grant a divorce. Persons domiciled in the Province may obtain a divorce by private Act of the Parliament of Canada.

QUEBEC—There is no divorce law in the Province. A divorce may be obtained only by a private Act of the Parliament of Canada.

SASKATCHEWAN—The Court of King's Bench has jurisdiction to grant divorces on proof of adultery.

DOWER

Dower is the provision which the laws of Ontario, New Brunswick, Nova Scotia and Prince Edward Island make for a widow out of the lands of her husband, for the support of herself and their children. It is a life estate to which a wife is entitled, after the death of her husband, in one third of any lands which he owned at any time during their marriage. The right to dower does not take effect until the death of the husband, and ceases upon the death of the widow. This right may be relinquished by the widow signing a release of her right: this is called a "bar of dower", and is properly inserted in all deeds and mortgages made by the husband. A general power of attorney may be given by a wife to bar her dower in all lands which her husband now owns, or may afterwards acquire. The widow of a trustee, or of a joint tenant, is not entitled to dower. There is no dower in partnership land, but it is always a question of fact whether or not the land is partnership property. It is possible to word a conveyance to a husband so that dower does not attach, and he can then convey the land free of dower. Except in the case of a homestead, a widow has no right to dower in Alberta, but the courts have power to allow her, out of her husband's estate, disposed of by will, such allowance as may be just and reasonable under the circumstances.

In Manitoba there is dower in a homestead only, but in other cases the wife has the same rights in her deceased husband's land as if it were personal property.

There is no dower in British Columbia.

There is no dower in the Northwest Territories or the Yukon Territory, but the widow has the same right in the land of her deceased husband as if such land were personal property.

In Saskatchewan, except under the Homestead Act, there is no dower.

See MARRIED WOMEN.

HUSBAND AND WIFE

In Ontario a marriage may be solemnized only by one of the following persons, and in the presence of two adult witnesses: (*a*) a clergyman of a church or religious denomination; (*b*) certain elders, evangelists and missionaries of certain named congregations (including Brethren and Quakers), chosen for such purpose; (*c*) a commissioner or staff officer of the Salvation Army. A license issued by persons authorized by the government is required unless the banns are published 15 days previously. There is no authority for a civil marriage.

A husband is not liable for the debts of, or contracts entered into by, his wife before their marriage.

In Quebec, all priests, rectors, ministers, and other officers authorized by law to keep registers of acts of civil status, are competent to solemnize marriage, but none of the officers thus authorized can be compelled to solemnize a marriage to which any impediment exists according to the doctrine and the belief of his religion and the discipline of the Church to which he belongs. There is no authority for a civil marriage.

In Provinces other than Ontario and Quebec, provision is made for a civil as well as a religious marriage.

See MARRIED WOMEN.

INSOLVENCY

See BANKRUPTCY.

LAND TITLES

See REAL PROPERTY.

LIENS

See CONDITIONAL SALE OF GOODS; MECHANICS LIENS

MARRIED WOMEN

Under the Bankruptcy Act, a married woman, whether carrying on a trade or business or not, may make a voluntary assignment for the benefit of her creditors, and so obtain the benefits which the Act affords to insolvent debtors.

In Ontario a married woman may bar her dower although under 21 years of age, but she cannot make a valid will until she is 21.

After her marriage a woman continues to be liable —to the extent of her separate property—for all debts contracted and all contracts entered into or wrongs committed by her before her marriage.

Under the laws of all Provinces and Territories (except the Province of Quebec) a married woman has the same right to deal with property as she would have if unmarried.

The Quebec law may be summarized as follows:

Husband and wife may be either in community of property or separate as to property. In the absence of an ante-nuptial contract the property is in community.

The assets of the community consist of all the immovables the consorts acquire during marriage, of all the movables which they have on the day of the marriage or which they acquire during the marriage or which fall to them by succession or by gift, if the testator or donor has not otherwise provided. The interest and fruits of all property also fall into the community. The husband has the entire administration of the community and can sell and mortgage the property of the community without the consent of his wife. He cannot, however, without her consent dispose of the immovables which belong to her, although he administers them.

When there is separation as to property, the wife retains the administration of her property, movable and immovable. She cannot, however, alienate or hypothecate it without the consent of her husband, or, upon his refusal, the authorization of the court.

Gifts and sales between husband and wife are forbidden.

See DOWER; HUSBAND AND WIFE; WILLS

MECHANICS LIENS—ONTARIO

LIENS ON LAND. A Mechanic's Lien is a charge, authorized by statute, registered against any land upon which is constructed any building, erection or work, by a person who performed any work or service or placed or furnished any materials used in the construction of such building, erection or work. The amount of the charge must not exceed the sum due to such person. Except in the case of a manager, officer, or foreman, or a person whose wages are more than $10 a day, any agreement by a person employed in manual labour that the Act shall not apply, is void. The owner must retain 20% of the contract price (15% if the contract exceeds $15,000) for 30 days after the completion of the work. A lien for wages has priority over other liens to the extent of 30 days wages on the above 20% (or 15%).

Where land upon which work or services have been performed, or materials furnished, is subject to a mortgage or charge existing before the lien arose, such mortgage or charge has priority over all liens to the extent of the actual value of the land at the time the lien arose.

A lien may not be registered against a public street or highway, or for any work done by a municipality.

A lien must be registered in the registry office of the district in which the land lies, before or during the performance of the contract, or within 30 days after its completion, and must be verified by an affidavit. The fee for registration is 25 cents. Unless an action is brought within 90 days after the work or service has been completed, or materials furnished, the lien will cease to exist.

LIENS ON CHATTELS. Any person who has bestowed money, skill or materials upon any thing, by which it is altered or improved, is entitled to a lien upon such thing for the amount of money or value of the skill or materials bestowed when such amount remains unpaid for three months, and, in addition to any other remedy he may have against the owner of such thing, may sell it after giving a week's notice in a newspaper published in the municipality in which the work was done, or, if none, then in the nearest published newspaper, stating the name of the debtor, amount of debt, description of the thing to be sold, time and place of sale, and name of the auctioneer, and leaving a like notice at the last known residence of the owner. The proceeds of the sale to be applied in payment of the amount due and cost of advertising; any surplus to be paid to the person entitled, upon his application.

MORTGAGES

A mortgage may be given on either real or personal property. In the latter case it is called a "chattel mortgage," (see under that heading). A mortgage on real property, i.e., a land mortgage, must be registered in the proper office, according to whether the property is under a Land Titles Act or a Registry Act. In the latter case the seal of the mortgagor must be affixed after his signature; but in a Land Titles mortgage (called a "charge") no seal is required.

A mortgage may be made for any desired period of time, and it cannot be paid off until that period expires unless the mortgage so provides. After a mortgage has expired, it can usually be paid off only after giving the notice required by the law of the Province, and also the payment of a bonus of interest. (In Ontario, 3 months' notice or 3 months' bonus). The word "land" includes all buildings on the land; therefore all such become mortgaged under a land mortgage. Everything that a mortgagor adds to the property to improve its value becomes at once covered by the mortgage. If chattels are affixed to the land they become part of the land. If it be shewn that no valuable consideration was given for a mortgage, it can be set aside. When the mortgage money is not paid when due the mortgagee may (unless there is a Moratorium Act to prevent it) either foreclose or sell the property, and may also sue under the mortgagor's covenant, for the amount of money due. Foreclosure is the method by which, after the period of notice required by law, the mortgagee may, if not redeemed, take the property to his own use, in which case the mortgagor is entirely shut out. If the mortgagee elects to sell the property, the mortgagor is entitled to the balance, if any, remaining after the claims of the mortgagee are paid. An action on the covenant in a mortgage must be brought with the following times: In Ontario, Alberta and Manitoba, 10 years; British Columbia and Saskatchewan, 12 years; New Brunswick, Nova Scotia and Prince Edward Island, 20 years; Quebec, 30 years.

In Provinces where there is a Moratorium Act in force, the mortgagee cannot foreclose or sell the mortgaged property during the period of the moratorium if the mortgagor keeps the interest and taxes paid up.

There is at present no moratorium in force in Alberta, The Postponement of Debts Act, 1937, having been repealed, and The Reduction and Settlement of Debts Act, 1936, declared ultra vires.

The Debt Proceedings Supension Act, 1941, was passed, under which the Lieutenant Governor in Council was authorized to prohibit, until after a day fixed, the issue of processes out of all Courts of the Province and the issue of proceedings by way of distress or re-possession in connection with any debt contracted prior to July 1st, 1936. On application of the Government of the Province of Alberta and to expedite the hearing, the Dominion Government referred this Act to the Supreme Court of Canada, which Court after consideration, declared the Act ultra vires. Under the Alberta Debt Adjustment Act, it is necessary to secure a permit from the Debt Adjustment Board before commencing proceedings to foreclose a mortgage or to cancel an agreement for sale, when the whole of the consideration arose prior to July 1st, 1936. This latter Act was declared ultra vires by the Alberta Courts and this judgment was sustained by the Supreme Court of Canada, but an appeal is now pending to the Judical Committee of the Privy Council.

In Saskatchewan a Judge has held that The Debt Adjustment Act is ultra vires, following a decision of the Supreme Court of Canada upon a similar Act in Alberta. The decision of the Judge is now being appealed to the Supreme Court of Canada. The situation is so involed that it is impossible, at the date of issue of this Almanac, to make a definite statement of the law on this subject. The Debt Adjustment Board, however, is still functioning.

The Moratorium in Ontario has been continued to June 30th, 1943.

See DOWER.

NATURALIZATION

All matters relating to naturalization are under the control of the Parliament and Government of Canada. The Secretary of State may grant a certificate of naturalization to an alien who makes application for it. The applicant must prove (*a*) that he has either resided in His Majesty's dominions for a period of not less than five years; and (*b*) that he is of good character and has an adequate knowledge of either the English or French languages, and, (*c*) that he intends to reside in His Majesty's dominions.

"Residence" means residence in Canada for not less than one year immediately preceding the application, and previous residence, either in Canada or in some other part of His Majesty's dominions, for four years within the last eight years before the application. Application must be made to a Judge, through the Clerk of the Court. The application must be posted up for 3 months before it can be heard. The applicant must personally appear, and produce evidence that he is qualified, whereupon a certificate of naturalization may be granted, but the certificate does not take effect until the applicant has taken the oath of allegiance. A minor child may be included in the certificate. A certificate of naturaliza-

NATURALIZATION—*Continued*

tion may be revoked for false representation in obtaining the certificate, disloyalty, non-residence in the British Dominions for seven years, and other causes.

All persons who have become naturalized British subjects since September 1st, 1922, and who were at the time of their naturalization German or Italian subjects, must now report to the police as enemy aliens, and are subject to war regulations.

See ALIENS.

PARTNERSHIP

A partnership is an agreement of two or more persons to place their money, effects, labour, and skill, or some or all of them, in a business, and to divide the profits and bear the loss in certain proportions. Almost every Province has special Acts dealing with partnerships. These define the liabilities and duties of partners, and are very similar in all the Provinces. The fact that two or more persons are associated in business, or even that one of them receives a share of the profits, does not necessarily constitute a partnership. A partnership agreement is not required to be in writing unless it is a partnership in land, but it is advisable that the general terms, at least, be written, in order to forestall differences that will invariably occur. If the duration of the partnership is not fixed, it may ordinarily be terminated at any time by notice given by any partner. Unless the agreement states otherwise, the interests of the partners are deemed to be equal. Each partner is an agent of the firm and of his other partners for the purposes of the business, and the act of any partner in the ordinary way of business will bind the firm and the other partners. Each partner is liable jointly with the others for all debts and obligations of the firm while he is a partner. A partner cannot be expelled by the others unless power to do so is given by the agreement. Goodwill is part of the assets of the partnership, and where the assets are sold the purchaser has the exclusive right to use the firm name, and the former partners must not solicit the firm's customers.

In Ontario, a declaration, signed by all persons associated for the purpose of trading, mining or manufacturing (other than butter or cheese) must be filed—within sixty days after the formation of the partnership—with the registrar of the registry division in which they carry on or intend to carry on business. The declaration must contain the full names, occupations and residences of every partner; the name under which the business is to be carried on; the time the partnership has subsisted; and as to the age of the partners. A similar declaration must be filed when any change takes place in the members of the partnership, or in the name under which it carries on business. If any partner fails to sign or file the declaration, he may incur a penalty not exceeding $100. If a person is in business alone, but uses a firm name or designation other than his own name, or with the addition to his own name of the words "and Company", or some other expression indicating that there are several members in the firm, he must file a special declaration which must be filed within sixty days of the time when the name or designation is first used.

See DOWER.

POWERS OF ATTORNEY

A power of attorney is an authority given by one person to another to act for him. It may be either verbal or in writing, but it is advisable to have it in writing owing to possible disputes afterwards, and also to difficulty of proof. The signature of the person giving the power should be witnessed. In most cases the power may be revoked at any time unless it is given for valuable consideration. It is revoked by the death of the person giving it, unless the power itself, or the law, provides otherwise. Any payment made and act done under a power after the death of the person who gave it, or after he has done some act to render it void, shall, notwithstanding such death or act, be valid as respects every person party to such payment or act, to whom the fact of the death, or the doing of the act, was not known at the time of such payment or act. An executor or administrator can only delegate his authority or give a power of attorney if he is engaged on war service.

PROMISSORY NOTES

See BILLS, NOTES AND CHEQUES.

REAL PROPERTY

In a conveyance of land, there is included, without so stating, all buildings upon it. Land is conveyed by a deed, which is registered in the proper registry office. An intending purchaser of land must search in such registry office to ascertain whether the vendor has a good title to the land, and what mortgages or encumbrances there are against it. There are two systems of registration in Canada. Each Province has one or both systems, one being under a Land Titles Act (sometimes called the Torrens System) and the other a Registry Act. A Land Titles Act is in force in the Provinces of Ontario, Alberta, Saskatchewan and Manitoba, and the Northwest Territories and Yukon Territory. A Registry Act is in force in Ontario, Manitoba, New Brunswick, Nova Scotia and Prince Edward Island.

Under a Land Titles Act the title to the land is practically guaranteed to the purchaser. The British Columbia Act is similar to the other Registry Acts, but with the possibility of obtaining a certificate of absolute title. In the Province of Quebec, a deed is passed by a notary and then registered in the proper one of the 77 Registry Offices. The law of real property is too complicated to detail fully here; it is advisable to consult a Quebec lawyer.

In Ontario an owner of land is only required to show a good title during the preceding forty years.

See BUILDING RESTRICTIONS; MARRIED WOMEN.

REGISTRATION

See BILLS OF SALE; CHATTEL MORTGAGES; CONDITIONAL SALE OF GOODS REAL PROPERTY.

SALE OF GOODS

See BULK SALES; CONDITIONAL SALE OF GOODS.

TRUSTS AND TRUSTEES

A trust is an equitable obligation binding a person (called a trustee) to deal with property over which he has control (called the trust property) for the benefit of persons (called beneficiaries), of whom he himself may be one, and any one of whom may enforce the obligation. No particular form of words is necessary in order to create a trust. Any kind of property may be the subject of a trust. No one is bound to accept the office of trustee. It is a trustee's duty to give to the trust property the same care and attention as a prudent man would give to his own personal affairs, and a trustee must make no profit, in the way of his own business, out of the estate. A trustee is authorized to represent the shares in his hands at all meetings of a company, and may vote accordingly as a shareholder, and may also be a director as long as he holds the shares in trust. Where there are two trustees, or executors or administrators, and one dies, the office and estate are continued in the survivor. Until a new trustee is appointed, the executor or administrator of a sole trustee, or of the last surviving trustee, as the case may be, may exercise any power given to, or perform any trust capable of being exercised by, the sole or last surviving trustee. The law usually allows a trustee a fair and reasonable allowance for his care, trouble and time expended in connection with the estate.

WILLS

Any person of sound mind and of the age of 21 years, may dispose by will of real and personal property. Any member of His Majesty's Naval, Military or Air forces, or any mariner or seaman at sea, on active service, may make a will, although under 21. If the will is signed by him no witnesses are required. Any property acquired between the date of the will and the death of the testator passes under the will. Subject to certain variations in the Provinces mentioned below, the general requirements of a will are as follow: A will must be in writing, and, except in the case of the said members of His Majesty's forces must be signed at the foot or end thereof by the testator, or by some other person in his presence and by his direction; and such signature must be written or acknowledged by the testator in the actual presence of at least two witnesses present at the same time, who shall sign their names on the will, as witnesses, in the presence of the testator. In New Brunswick and Quebec the witnesses must also sign in the presence of each other. Where a will consists of several sheets, it is advisable that the testator and both witnesses should sign or initial each previous sheet as identification. Any alteration in the will should be initialled by the testator and each witness.

A minor may be a witness, unless incompetent, through extreme youth, to understand and testify.

It is desirable that the witnesses should be informed that they are witnessing a will. A person who is taking any benefit under a will should not be a witness, for, although such person would be admitted as a witness to prove the execution of the will, a gift to such witness, or to the husband or wife of such witness, would be void. The occupation and residence of the witnesses should follow their signatures, to enable them more easily to be found when wanted to prove the will, and for this reason persons having permanent residences and occupations are to be preferred.

A will is revoked—among other ways—(*a*) by the subsequent marriage of the testator, (*b*) by a later will or codicil properly executed, (*c*) by the testator, or some person in his presence and by his direction, destroying it with the intention of revoking it.

In the Province of Quebec three forms of wills are recognized, namely, the authentic or notarial form; the form required for holograph wills; and the form derived from the laws of England. The notarial form is made before two notaries, or before one notary and two witnesses. A holograph will must be wholly written and signed by the testator, and requires neither notaries or witnesses. The form derived from the laws of England must be signed by the testator and acknowledged by him in the presence of two witnesses present and signing at the same time. The holograph will, and that in English form, require to be probated after the death of the testator, but the notarial form does not, as it makes complete proof of its contents. The proceedings for probate are much less complicated than in most other jurisdictions. There is no provision for Letters of Administration.

In Alberta, Manitoba and Saskatchewan a will, written and signed by the testator (known as a holograph will) is valid without a witness.

The general law relating to executors and administrators does not permit them to delegate their authority, but in Ontario they may do so if they are on war service—as defined by the Act.

WITNESSES AND SEALS

A signed document is valid without a witness, but if the signature is witnessed it is easier to prove its authenticity In order, however, to register a document, a witness is necessary, as he has to make an affidavit of execution. A witness can be compelled to make proof of the execution of a document. Two witnesses are necessary in the case of a will.

In the case of a corporation no witness is required. If the seal of the corporation is affixed, with the signatures of its proper signing officers, this will be sufficient for the purpose of registration. The seal of a corporation is really its signature, and the names of the officers are merely witnesses to the seal.

The law does not require the address of a witness to a signature, but it is well to have it so that the witness may be easily found if it is necessary to prove the signature.

The Editor will appreciate Suggestions as to other Lists or Articles which may be of General Interest.

THE KING AND ROYAL FAMILY

THE HOUSE OF WINDSOR

In 1917 the late King George V., by Order-in-Council, changed the name of the Royal Family from the House of Saxe-Coburg-Gotha to the House of Windsor.

THE KING.—George the Sixth, (Albert Frederick Arthur George, of Windsor) by the Grace of God, of Great Britain, Ireland and of the British Dominions beyond the Seas KING, Defender of the Faith, Emperor of India. Succeeded to the throne December 11th, 1936; crowned at Westminster Abbey on May 12th, 1937. His Majesty is the second son of the late King George V and Queen Mary, was born at York Cottage, Sandringham, on December 14th, 1895, married, April 26, 1923, Lady Elizabeth Bowes-Lyon, daughter of the Earl and Countess of Strathmore. As Heir Presumptive succeeded to the Throne on the abdication of Edward VIII.

THE QUEEN.—Elizabeth, born August 4th, 1900; married, April 26th, 1923. The children of the King and Queen are: Princess Elizabeth Alexandra Mary, born April 21st, 1926, heir presumptive, and Princess Margaret Rose, born August 21st, 1930.

THE LATE GEORGE V.—George V. succeeded to the Throne May 6th, 1910, and was crowned at Westminster Abbey, June 22nd, 1911. Second son of King Edward VII and Queen Alexandra, the elder son, Prince Albert Victor, Duke of Clarence, having died in January, 1892. George V was born June 3rd, 1865. He married on July 6th, 1893 his second cousin, Princess Victoria Mary Augusta Louise Olga Pauline Claudine Agnes of Teck. The Silver Jubilee of the Accession of King George V was commemorated on 6th May, 1935. The Thanksgiving Service was held in St. Paul's Cathedral. George V died, after a short illness, at Sandringham, Norfolk, on 20th January, 1936.

QUEEN MOTHER.—Mary, mother of the reigning Sovereign, only daughter of the late Duke of Teck, was born at Kensington Palace, London, on May 26th, 1867, and was married at Windsor to his late Majesty George V, then Duke of York, on July 6th, 1893.

THE CHILDREN of the late King George V and Queen Mary are:

The reigning Sovereign, George VI, (second son).

The Duke of Windsor, (eldest son) born June 23rd, 1894; received investiture as Prince of Wales, July, 1911; succeeded to the throne as Edward VIII on Jan. 20th, 1936; abdicated Dec. 11th, 1936; created Duke of Windsor, 1936; married Mrs. Wallis Warfield (who became Duchess of Windsor by marriage) at Monts, June 3rd, 1937.

Princess Victoria Alexandra Alice Mary, Countess of Harewood, born April 25th, 1897, married Feb. 28th, 1922, to Viscount Lascelles, now the Earl of Harewood; created Princess Royal, 1932; has two sons, George Henry Hubert, (Viscount Lascelles), born February 7th, 1923 Hon.Gerald David Lascelles, born August 22nd, 1924

Prince Henry William, Duke of Gloucester, born March 31st, 1900, married Lady Alice Montagu-Douglas-Scott, daughter of the Duke of Buccleuch 6th November, 1935.

Prince George Edward, Duke of Kent, born December 20th, 1902, married Princess Marina of Greece and Denmark, November, 29th, 1934, died August 26th, 1942 (see below). Has two sons Edward George Nicholas Paul Patrick, born 9th October, 1935, Michael George Charles Franklin born July 4, 1942, and one daughter, Princess Alexandra Helen, born December 25th, 1936.

Prince John Francis Charles, born July 12th, 1905, died January 18th, 1919.

The surviving issue of her late Majesty Queen Victoria are:—

Her Royal Highness Beatrice Mary Victoria Feodora, born April 14th, 1857; married July 23rd, 1885, to Prince Henry of Battenberg, who died January 20th, 1896, and had issue three sons, of whom the youngest, Maurice, born 1891, was killed in action in France, October 27th, 1914, and one daughter, formerly Queen Victoria of Spain, married, May 31st, 1906, King Alfonso XIII, who left the throne in 1936, immediately before Spain proclaimed a republic.

On Dec. 3, 1939 the death occurred of another member of the family of Queen Victoria, namely:

Her Royal Highness Louise Caroline Alberta, born March 18th, 1848; married March 21st, 1871 to the Marquis of Lorne, ninth Duke of Argyll, who died in 1914.

During 1942 the Royal Family sustained the loss of two of its members.

On 16th of January the death occurred of His Royal Highness Arthur William Patrick Albert, Duke of Connaught, born May 1st, 1850; married March 13, 1879 to Princess Louise Margaret, daughter of the late Prince Frederick Charles of Prussia, who died 14th of March 1917. His only surviving daughter Princess Patricia, married Admiral the Hon. Sir Alexander Ramsay, February 1919, and has issue Alexander A. David, born 1919.

The tragic death of H.R.H. the Duke of Kent in a flying accident in Scotland on 25th of August 1942 came as a shock to the whole people of the British Empire. The Duke died on Active Service as an officer of the Royal Air Force. He was given a military funeral at St. George's Chapel, Windsor.

In July, 1941, the late Duke of Kent visited Canada on a tour of inspection of Air Training Establishments.

SUCCESSION—The order stands (1942):

The Princess Elizabeth.
The Princess Margaret.
The Duke of Gloucester.
The Prince Edward George.
The Prince Michael.
The Princess Alexandra Helen.
The Princess Royal.

THE KING'S CIVIL LIST

Immediately after the accession of His late Majesty, George V., there was passed in the Parliamentary session of 1910 the Civil List Act, an Act by which the charges on the consolidated fund for the maintenance of the King and his family are determined.

Until George III. came to the throne in 1760, the income of the sovereign was derived chiefly from Crown lands, from a variety of landed property in England and Wales, Scotland and Ireland, in which the sovereign had a life-interest, and from which he received the rents. In the feudal ages these lands constituted a princely patrimony. In later times this Crown property was greatly reduced by lavish grants to royal favorites. At the Restoration the income from Crown lands was ascertained by a committee of the House of Commons to amount to £217,900 a year, in addition to £4,000 from the Forest of Dean. By the time Charles II. had been on the throne three years he had by his lavish bestowal of the lands on favorites reduced the income to £100,000. William III., by his grants to favorites who had accompanied him from Holland, made further havoc with the Crown domains; so much so that at the accession of Queen Anne, Parliament endeavored to save the remnant by an Act (1 Anne, c. 8) which prohibited alienation of Crown lands, and enacted stringent provisions in regard to the length of the term for which they might be leased and the rents reserved.

Since then, and especially since the accession of the late King Edward VII., the income from the Crown Lands has very greatly increased, until in 1935 the total receipts by the Commissioners were nearly two million pounds, leaving, after all expenses and taxes were paid, a sum of £1,320,000 to turn over to the Exchequer.

Queen Anne, George I. and George II. derived the larger part of their income from their life-interest in the Crown property, but when George III. came to the throne he surrendered his life-interest in the Crown lands. It was turned over to the nation in return for a fixed Civil List of £800,000, subsequently increased to £900,000. George IV., William IV., Queen Victoria and Edward VII., on their accessions, surrendered their life interest in the Crown lands in return for a Civil List. The same course was taken by George V. when he came to the throne.

In 1910 the King's Civil List was fixed at the yearly sum of £470,000, which was the same amount as that granted to King Edward VII.

Following the death of His Majesty George V., (20th January, 1936) the recommendations of a select committee were adopted by the House of Commons in May 1936. The total for the Civil List 1937-8 was fixed at £410,000 as below:

H. M. Privy Purse	£110,000
Salaries of H. M. Household and retired allowances	134,000
Expenses of H. M. Household	152,800
Royal Bounty, alms and special services	13,200
	£410,000

The Civil List of His Majesty George VI remains at £410,000, out of which sum provision is made for Her Majesty Queen Elizabeth.

In addition to the Civil List as above, provision is made for other members of the Royal Family as follows:—

The Queen Mother Mary, an annuity of £70,000.

Younger sons of their Majesties, upon attaining the age of 21, £10,000 each, increasing upon marriage to £25,000 each.

Daughters of their Majesties, other than the Princess Elizabeth, upon attaining the age of 21 or upon marriage, £6,000 each.

The Duke of Gloucester receives £25,000 as above plus £10,000 specially voted in view of his heavier duties during the minority of the Princess Elizabeth.

Princess Elizabeth receives an annuity of £6,000, to be increased at the age of 21, if there should then be no Duke of Cornwall, to £15,000. The Princess Royal £6,000, The Princess Beatrice £6,000.

From the above should be deducted the net revenues of the Duchy of Cornwall which are applied against the Civil List. These revenues are estimated to amount to about £106,000 annually.

Finance Accounts for the year 1940-41 showed a reduction in expenditure of the King's Privy Purse amounting to nearly £20,000.

SOVEREIGNS OF ENGLAND AND OF GREAT BRITAIN

SOVEREIGNS OF ALL ENGLAND	Date of accession.
ANGLO-SAXON	
Egbert	827
Aethelwulf	839
Aethelbald	858
Aethelberht	860
Aethelred I.	866
Alfred the Great	871
Edward the Elder	901
Aethelstan	924
Edmund I.	940
Eadred	946
Eadwig	955
Edgar	958
Edward II the Martyr	975
Aethelred II., the Unready	979
Edmund II, Ironsides	1016
DANISH	
Cnut	1017
Harold I.	1035
Harthacnut	1040
ANGLO-SAXON	
Edward III, the Confessor	1042
Harold II.	1066
NORMAN	
William I, the Conqueror	1066
William II, Rufus	1087
Henry I.	1100
Stephen	1135
PLANTAGENET	
Henry II.	1154
Richard I.	1189
John	1199
Henry III.	1216
Edward I.	1272
Edward II.	1307
Edward III.	1327
Richard II.	1377
LANCASTER	
Henry IV.	1399
Henry V.	1413
Henry VI.	1422
YORK	
Edward IV.	1461
Edward V.	1483
Richard III.	1483
TUDOR	
Henry VII.	1485
Henry VIII.	1509
Edward VI.	1547
Mary I (Daughter of Henry VIII and Catherine of Aragon)	1553
Elizabeth (Daughter of Henry VIII and Anne Boleyn)	1558
SOVEREIGNS OF GREAT BRITAIN	
STUART	
James I (Son of Mary Queen of Scots)	1603
Charles I (Son of James I)	1625
Commonwealth 1649 to 1660	
Oliver Cromwell, Protector, 1653-58	
Richard Cromwell, Protector, 1658-60	
Charles II.	1660
James II.	1685
ORANGE	
William III (Son of Prince of Orange and Mary Daughter of Charles I)	1689
& Mary II (Eldest Daughter of James II) 1689—1694	
Anne (Denmark)	1702
HANOVER	
George I (Son of Elector of Hanover and Sophia, granddaughter of James I)	1714
George II.	1727
George III.	1760
SOVEREIGNS OF THE UNITED KINGDOM	
George III (1801)	
George IV.	1820
William IV.	1830
Victoria	1837
SAXE-COBURG-GOTHA	
Edward VII (Eldest son of Victoria)	1901
WINDSOR	
George V (2nd Son of Edward)	1910
Edward VIII (Eldest Son of George V)	1936
SOVEREIGNS OF GREAT BRITAIN, IRELAND, & OVERSEAS DOMINIONS	
Edward VIII. (abdicated)	1936
George VI 2nd. Son of George V)	1936

THE BRITISH GOVERNMENT

The House of Commons, as now constituted has 615 members. The Irish representation is 13 (all from Northern Ireland). Eire, (Ireland), which embraces the three Southern Provinces sends no members to the British House of Commons.

The maximum duration of Parliament in peace is five years. During the war the time has been extended by special legislation. Members receive salaries of £600 per annum and travelling facilities over the railways.

The House of Lords in 1942 had 767 members who had taken their seats. Sixteen peerages were held by women, whom the House of Lords has so far excluded from membership. The composition of the House of Lords is as follows:—Peers of royal blood, 2; Archbishops, 2; Dukes, 20; Marquesses, 28; Earls, 128; Viscounts, 88; Bishops, 24; Barons, 477; Scottish representative peers, 16; Irish representative peers, 12; total—798, including 31 minors who had not taken their seats.

No title attaches to office in Cabinet or Administration. The title Right Honourable is given to all Privy Councillors. These are appointed for life, and every member of the Cabinet, who is not already of the Privy Council, is made a Privy Councillor.

The thirty-sixth Parliament of the United Kingdom of Great Britain and Northern Ireland was dissolved on October 25th, 1935 The standing of the parties was: Unionists 448, Labour 63, Liberal National 37, Liberals 31, others 36, one vacancy.

The thirty-seventh Parliament was elected at a General Election on November 14, 1935. The party standing (Oct. 1942) was:—Unionists 354, Liberal National 29, National Labour 6, National 5, a total of 394 on the Government side. Vacancies 6.

Opposition: Labour 166, Liberal 19, Independents 16, others 14; a total opposition of 215.

NATIONAL CABINET

(Members of War Cabinet marked with an asterisk)

* *Prime Minister and Minister of Defence*—Rt. Hon. Winston Spencer Churchill (*U*). (Salary, £5,000).

* *Lord President of the Council*—Rt. Hon. Sir John Anderson (*U*).

Chancellor of the Exchequer—Rt. Hon. Sir Kingsley Wood (*U*) (£5,000).

Lord Chancellor—Rt. Hon. Viscount Simon (*Lib.-Nat.*) (£10,000).

Secretaries of State:

* *Home*—Rt. Hon. Herbert Morrison (*Lab.*) (£5,000).

* *Foreign*—Rt. Hon. R. Anthony Eden (*U.*)(£5,000).

* *Dominion Affairs*—Rt. Hon. C. R. Atlee (*Lab.*), Deputy Prime Minister (£5,000).

Colonies—Rt. Hon. Col. Oliver Stanley (*U.*) (£5,000).

War—Rt. Hon. Sir James Grigg (*Nat.*) (£5.000).

India and Burmah—Rt. Hon. L. C. M. S. Amery, (*U.*) (£5,000).

Air — Rt. Hon. Sir Archibald Sinclair (*Lib.*) (£5,000).

Secretary for Scotland—Rt. Hon. Thomas Johnston (*Lab.*) (£2,000).

First Lord of the Admiralty—Rt. Hon. A. V. Alexander (*Lab.*) (£4,500).

President of Board of Trade—Rt. Hon. Hugh Dalton (*Lab.*) (£5,000).

Minister of Health—Rt. Hon. A. Ernest Brown (*Lib.-Nat.*) (£5,000).

Minister of Agriculture and Fisheries—Rt. Hon. R. S. Hudson (*U.*) (£2,000).

President, Board of Education—Rt. Hon. Richard A. Butler (*U.*) (£2,000).

* *Minister of Labour and National Service*—Rt. Hon. Ernest Bevin (*Lab.*) (£2,000).

Attorney-General— Rt. Hon. Sir Donald Somervell, (*U.*) (£7,000 and fees).

Minister of Aircraft Production—Rt. Hon. Sir Stafford Cripps (*Lab.*).

Minister of Works and Planning—Rt. Hon. Lord Portal.

Lord Privy Seal—Rt. Hon. Viscount Cranbourne (*U.*).

Postmaster General—Rt. Hon. W. S. Morrison (*U.*).

Minister of War Transport—Rt. Hon. Lord Leathers.

Chancellor of the Duchy of Lancaster—Rt. Hon. A. Duff Cooper (*U.*).

Minister of Supply—Rt. Hon. Sir Andrew Duncan.

* *Minister of Production*—Rt. Hon. Oliver Lyttelton (*U.*).

* *Minister of State*—Rt. Hon. R. G. Casey (Australia).

Leader of House of Commons—Rt. Hon. R. Anthony Eden.

Minister of Information—Rt. Hon. Brendan Bracken (*U.*)

Minister of Economic Warfare—Rt. Hon. The Earl of Selborne (*Lab.*).

Minister of Pensions—Rt. Hon. Sir Walter Womersley.

Minister of Food—Rt. Hon. Lord Woolton.

Solicitor General—Rt. Hon. Sir D. Maxwell Fyfe.

Paymaster General—Rt. Hon. Sir William Jowitt.

Minister Resident in W. Africa—Rt. Hon. Viscount Swinton.

Minister of Fuel and Power—Major Rt. Hon. G. Lloyd George.

Minister for Supply resident in Washington—Col. Rt. Hon. J. J. Llewellyn (*U.*).

THE OFFICE OF PRIME MINISTER

Prime Minister—Rt. Hon. Winston S. Churchill.

Until 1894 the office of the Prime Minister was officially unknown. It had developed as a consequence of the establishment of responsible government under a party leader, but the Prime Minister, as such, had no official rank and no precedence. The first official recognition was in the form of a mention in the Court Circular, and it was 1905 before, by Royal Warrant the Prime Minister was given precedence next after the Archbishop of York There is no salary attached to the office of Prime Minister, but the holder usually combines some other office which carries a salary. In precedence the Prime Minister now has his place between the Archbishop of York and the Lord Chancellor of Ireland, and precedence over every member of his Government except the Lord Chancellor.

In 1942 Mr. C. R. Atlee was appointed Deputy Prime Minister in order to relieve Mr. Churchill in the House of Commons when necessary.

THE GOVERNMENT DEPARTMENTS

THE TREASURY

Prime Minister and Minister of Defence, Rt. Hon. Winston Spencer Churchill.

Chancellor of the Exchequer—Rt. Hon. Sir Kingsley Wood.

Permanent Secretary and Head of H. M. Civil Service, — Sir Horace J. Wilson.

Financial Secretary to the Treasury— Capt. Rt. Hon. H. Crookshank.

Parliamentary Secretaries to the Treasury — Rt. Hon. James Stuart and W. Whiteley (£2,000).

Lords Commissioners of the Treasury— J. P. L. Thomas, A. S. L. Young, Capt. J. H. F. McEwen, L. R. Pym, W. M. Adamson.

The Treasury, of which the Chancellor of the Exchequer is the political head, provides the means for meeting the charges for the military, naval, and civil services. The Parliamentary heads of each of the spending and administrative departments of the Government are responsible for the estimates for their respective departments; but it is the duty of the Chancellor of the Exchequer, with the permanent Secretary of the Treasury, to check all these estimates before they are submitted to the House of Commons in Committee of Supply. The Cabinet becomes responsible for estimates which have been submitted to Parliament, and the

NOTE—*In the War Cabinet. (*U*) Unionist. (*Nat.-Lab.*) Nationalist-Labour. (*Lib.-Nat.*) Liberal-Nationals.

rejection or reduction of an estimate by the House of Commons is tantamount to a defeat of the Government. The duties which bring the Chancellor of the Exchequer most prominently before the country, are those in connection with the Budget. The first Lord of the Treasury is one of its Parliamentary heads; but the duties of the First Lord are little more than nominal, and the office is usually held by the Leader of the House of Commons. The Parliamentary Secretary to the Treasury is the official title of the Government Whip in the House of Commons. The Junior Lords are his assistants. The Financial Secretary represents the Treasury in the House of Commons.

THE HOME OFFICE AND MINISTRY OF HOME SECURITY

Secretary of State for Home Affairs and Minister of Home Security—Rt. Hon Herbert Morrison.
Permanent Under Secretary of State—Sir Alexander Maxwell.
Parliamentary Secretary—Miss Ellen Wilkinson.

The Home Office has the control of the London police force, and also the oversight of the police forces in the counties and municipal boroughs; and, generally speaking, the Department is responsible for the internal peace of the country. Prisons, convict establishments, criminal lunatic asylums, executions, aliens, and all matters connected with the post-judicial execution of the criminal law, come within the purview of the Home Office. In September 1939, the Ministry of Home Security was formed particularly for the organization and supervision of Air Raid Precaution and similar war work in the Home administration. The Secretary of State for Home Affairs also acts as Minister of Home Security.

THE FOREIGN OFFICE

Secretary of State for Foreign Affairs— Rt. Hon. Anthony Eden.
Permanent Under-Secretary of State, Sir Alexander Cadogan.
Parliamentary Under Secretary—Richard Law.

All diplomatic intercourse is conducted by the Secretary of State for Foreign Affairs, who is usually of the House of Lords. The office is next in rank and importance to that of Premier, and is sometimes held in conjunction with that office. Ambassadors and consuls receive their instructions from the Foreign Office. Foreign ambassadors in London have their audiences with the Secretary of State, and he also conducts the negotiations for international treaties. The Under Secretary represents the Department in the House of Commons, in the absence of the Secretary.

DOMINION AFFAIRS AND THE COLONIES

Secretary of State for Dominion Affairs— Rt. Hon. C. R. Atlee.
Permanent Under Secretary of State, Sir Eric Machtig.
Parliamentary Under Secretary—P. V. Emrys-Evans, (£1,500).
Secretary of State for the Colonies—Rt. Hon. Col. Oliver Stanley.
Permanent Under Secretary of State—Sir George Gater.
Parliamentary Under Secretary— Rt. Hon. H. Macmillan.

The Colonial Office dates back to 1660, when a Committee of the Privy Council was appointed for the Plantations, as the Colonies were then called. This Council was continued until 1768, when colonial affairs were placed under the control of a Secretary of State. When the United States secured their independence in 1783, the office of Colonial Secretary was abolished, and colonial affairs were managed from the Home Office. From 1794 to 1854 the colonies were under the War Department. In 1854 a separate Secretaryship of State for the Colonies was created. In August, 1907, the Colonial Office was organized in 3 departments: (1) Dominion Department, concerned exclusively with the self-governing colonies (2) Crown Department concerned with Crown Colonies; and (3) Department having charge of legal and financial business.

Since 1925, the conduct of affairs for the Dominions has been under a Secretaryship of State for Dominion Affairs.

THE INDIA OFFICE

Secretary of State for India. Rt. Hon. L. S. Amery.
Permanent Under-Secretary of State, Sir D. T Monteath.
Parliamentary Under-Secretary—Duke of Devonshire.

The India Office in its present form dates from 1858, when an Act of Parliament was passed which directed that all the powers and duties hitherto exercised by the old East India Company, or the old Board of Control, should in future be exercised and performed by one of His Majesty's principal Secretaries of State. Under the Government of India Acts of 1915, 1916 and 1919, the Secretary for India is assisted by a Council of not less than eight nor more than twelve members, nominated by the Secretary. At least half the members must have served or resided ten years in India and not have left India more than five years before their appointment. The expenditure of the revenues of India is subject to the control of the Secretary of State In cases where the Indian Legislative Assembly and the Viceroy are in agreement, the Secretary for India would not ordinarily intervene. While the Governor-General is empowered by the Government of India Act, 1935, to act in his discretion, he is subject to direction by the Secretary of State. Indian Government business in England is transacted at the India Office and at the Office of the High Commissioner for India.

The Burma Office is a separate branch of the India Office under the Secretary of State for India.

THE WAR OFFICE

Secretary of State for War—Rt. Hon. Sir James Grigg.
Chief of Imperial General Staff—Gen. Sir Alan F. Brooke.
Joint Parliamentary Under-Secretaries of State—Brig.-Gen. Lord Croft; A Henderson (£1,500).
Joint Permanent Under-Secretaries of State—Sir F. Bovenschen; E. B. B. Speed.
Financial Secretary to the War Office—Mr. Duncan Sandys.

The Secretary for War has control of the Army at home and abroad, and is responsible for its efficiency to the Sovereign and to Parliament. He directs all movements of troops, and all appointments made by the Commander-in-Chief are subject to his approval. In war time the Secretary of State for War is a member of the Imperial War Cabinet.

THE AIR MINISTRY

Secretary of State for Air and President of Air Council—Rt. Hon. Sir Archibald Sinclair.
Parliamentary Under Secretary of State and Vice-President of Air Council— Capt. Rt. Hon. H. H. Balfour.
Chief of Air Staff—Air Chief Marshal Sir Charles F. A. Portal.
Air Member for Supply and Organization—Air Marshal Sir Christopher L. Courtney.
Air Member for Personnel — Air Vice-Marshal P. Babington.
Permanent Under Secretary of State — Sir Arthur Street.

At the close of the last war (1914-18) the Air Ministry was made part of the War Department. So much objection was raised to this arrangement that in 1921 it was again erected into a separate Department and in 1923, when the first Baldwin Cabinet was formed, the Secretary was included in the Cabinet, as was also the case in successive Cabinets Continuous expansion of the Air Ministry has taken place to meet the demands of Air Offence and Defence.

MINISTRY OF AIRCRAFT PRODUCTION

Minister—Rt. Hon. Sir Stafford Cripps.
Parliamentary Secretary—Ben Smith.
Permanent Secretary—Sir A. Rowlands.

As a war measure the production of aircraft became of vital urgency and this branch of the Air Ministry's work was in 1940 transferred to a separate ministry.

THE ADMIRALTY

First Lord of the Admiralty — Rt. Hon. A. V. Alexander.
First Sea Lord and Chief of Naval Staff—Admiral of the Fleet Sir A. Dudley Pound.
Civil Lord of the Admiralty—R. A. Pilkington. (£1,000).
Parliamentary Secretary to the Admiralty — Lord Bruntisfield.
Financial Secretary—Rt. Hon. C. H. Hall.

The Admiralty, which has charge of the Royal Navy, is administered by Lords Commissioners. The head of the Department, who is always of the Cabinet, is known as the First Lord of the Admiralty. The other Lords Commissioners or Junior Lords are officers without

seats in Parliament, and are respectively at the heads of the departments into which the Admiralty is divided. The foreign movements of ships are at the instance of the Cabinet, the Foreign Office, and the Colonial Office, and it is from these authorities that the Lords of the Admiralty receive their orders. In time of war the orders go from the Cabinet. At other times the movements of vessels are directed by the Foreign Office and the Colonial Office.

THE BOARD OF EDUCATION

President—Rt. Hon. R. A. Butler.
Parliamentary Secretary—J. Chuter Ede (£1,200).
Permanent Secretary—Sir Maurice Holmes.

The Education Department exercises supervision over the various departments of state-aided education, and distributes the grants for education annually made by Parliament. These grants date from 1833 and in 1839 the Committee of Council for Education was established. The Vice-President was always of the House of Commons, and he was practically the Minister of Education. On the 1st of April, 1900, the Committee of Council for Education came to an end and its powers were transferred to the new Board of Education which consists of a President, the principal Secretaries of State (these are the Secretaries for Foreign Affairs, for Colonial Affairs, for the Home Office, for War, and for India), the First Commissioner of the Treasury, and the Chancellor of the Exchequer. Under the Education Act of 1918, the approval of the Board of Education is necessary for all schemes for the development and organization of elementary and secondary education for children under 18, drawn up by the local authorities—the County and County-borough councils—which have charge of this work.

THE MINISTRY OF HEALTH

Minister of Health—Rt. Hon. Ernest Brown.
Secretary—Sir John Maude.
Parliamentary Secretary—Miss Florence Horsbrugh, (£1,200).

The Ministry of Health came into existence on July 1st, 1919. It then took over the functions of the Local Government Board in connection with the administration of the Poor Law and of the laws affecting local government, with enlarged powers as regards public health. It also took over from the National Health Insurance Commissioners the administration of the National Insurance Acts. Old Age Pensions, Widows' and Blind Persons' Pensions are also administered by this Ministry.

THE BOARD OF TRADE

President of the Board of Trade — Rt. Hon. Hugh Dalton.
Parliamentary Secretaries—.....
Parliamentary Secretary for Overseas Trade—Harcourt Johnstone (£1,200).
Chief Economic Advisor to H.M. Government—Sir F. Leith Ross.
Parliamentary Secretary Mines Dept.—.....

The Board of Trade is in charge of the administration of the laws relating to limited liability companies, and bankruptcy; and it also has the oversight of all matters connected with the mercantile marine, harbours, canals, railways, and street car lines and electric lighting. The importance and range of work of the Board of Trade have been greatly increased since 1918.

THE POST OFFICE

Postmaster - General — Rt. Hon. W. S. Morrison (£2,500).
Assistant Postmaster-General—R. V. Grimston.

The Post Office in England controls the telegraph and telephone as well as the home and foreign mail departments. The telegraphs have been a Government undertaking since 1869. The telephones were taken over on Jan 1st, 1912. The Post Office savings banks, of which there are over 12,000, receive sums up to a maximum of £50 in one year, or £200 in all. They also do a life insurance and an annuity business on lines intended to meet the needs and convenience of the working classes.

The National Insurance Act of 1910 is worked partly through the Post Office, as is also the Old Age Pension Act of 1908 with its later amendments.

THE MINISTRY OF AGRICULTURE AND FISHERIES

Minister of Agriculture—Rt. Hon. R. S. Hudson.
Permanent Secretary—Sir Donald Fergusson.
Parliamentary Secretaries — Rt. Hon. Tom Williams and Duke of Norfolk.

The principal duty of this Department before 1918 was the administration of the laws for preventing and stamping out cattle disease. It supervised the landing of live cattle imported from abroad. With the necessity of increasing production the Board of Agriculture took a much wider scope. It undertook research and experiment, and made campaigns of education for the best use of the land. The addition of the Fisheries gives it supervision of the administration of all laws for the encouragement and improvement of the fishing industry.

THE MINISTRY OF PENSIONS

Minister—Rt. Hon. Sir Walter Womersley, (£3,000).
Permanent Secretary—Sir Adair Hore.
Parliamentary Secretary—Wilfred Paling.

This department was created during the last war (1914-1918). It administers the Acts granting pensions to disabled soldiers and sailors and the dependents of those killed.

THE MINISTRY OF LABOUR AND NATIONAL SERVICE

Minister—Rt. Hon. Ernest Bevin.
Joint Parliamentary Secretaries—G. Tomlinson and M. S. McCorquodale.
Permanent Secretary—Sir Thomas W. Phillips.

Assistance Board (1935)

Chairman—Rt. Hon. Lord Soulbury.
Secretary- Sir G. T. Reid.

The Ministry of Labour has charge of the administration of laws connected with strikes, labour organization and other labour matters Following the outbreak of war (Sept. 3, 1939) the Ministry was charged with the administration of National Service registration, etc.

THE MINISTRY OF WAR TRANSPORT

Minister—Rt. Hon. Lord Leathers.
Joint Parliamentary Secretaries—Rt. Hon. Sir A. Salter and P. J. Noel Baker.
Director General—Sir Cyril W. Hurcombe.

The Ministry of Transport was created during the War of 1914-1918 to oversee the transportation of war materials and food.

During 1940-41 this Department was reorganized and its scope greatly extended. It now includes Shipping, Rail, and other war transport administration.

MINISTRY OF INFORMATION
SENATE HOUSE, MALET STREET, LONDON, W.C.1

Minister.....Rt. Hon. Brendan Bracken
Director General.....C. J. Radcliffe
Deputy Director General.....E. St. John Bamford
Parliamentary Secretary.....Ernest Thurtle

MINISTRY OF ECONOMIC WARFARE, BERKELEY SQUARE HOUSE, LONDON, W.

Minister.....Rt. Hon. Earl of Selborne
Director General.....Earl of Drogheda
Parliamentary Secretary.....D. M. Foot

MINISTRY OF SUPPLY
ADELPHI, JOHN ADAM STREET, LONDON, W.C.

Minister.....Rt. Hon. Sir Andrew Duncan
Permanent Secretary.....Sir William Douglas
Director General of Mechanical Equipment
Sir G. D. Burton
Director General, Explosives and Chemical Supplies
J. W. Armit
Director General, Equipment and Stores
Sir Cecil Weir
Director General of Finance.....Patrick A. Cooper
Directors General, Ordnance Factories
Sir C. N. McLaren and C. S. Robinson
Directors General of Munitions Production
G. S. McLay and A. J. G. Smout
Director General of Army Requirements.....
Director General of Supply Services....J. C. Patteson
Director General Tank Supply.....Sir G. C. Usher

Director General Weapon and Instrument Production.....C. D. Gibb
Director General Regional Organization.G. S. Summers
Director General Statistics and Programmes.H.T.Weeks
Director General of Controls.....Sir K. Lee

MINISTRY OF FOOD
PORTMAN SQUARE W.

Minister.....Rt. Hon. Lord Woolton
Secretary.....Sir Henry French, K.B.E., C.B.
Financial Secretary.....Sir. H. Peat, K.B.E.
Parliamentary Secretary.....W. Mabane

THE MINISTRY OF FUEL AND POWER

Minister.....Major Rt. Hon. Gwilym Lloyd George
Joint Parliamentary Secretaries
G. W. Lloyd (Petroleum), Tom Smith (Coal)
Controller General.....Lord Hyndley
Secretary.....Sir F. N. Tribe

During 1942 changes were made in the Ministry of Supply involving the creation of separate Ministries for Fuel and Power and for Production, under war conditions.

THE MINISTRY OF PRODUCTION

Minister.....Rt. Hon. Oliver Lyttelton
Secretary.....T. S. Chegwidden
Head of Joint War Production Staff
Sir Walter T. Layton

WAR DAMAGE COMMISSION
DEVONSHIRE HOUSE, MAYFAIR PLACE, LONDON, W.

Chairman.....A. Trustram Eve, M.C., K.C.
Commissioners....J. Hallsworth, A. Macdonald, Sheriff C. Mackintosh, M.C., K.C. J. Morison, G. L. Vigers, Sir William Whyte, O.B.E.
Director of Claims.....A. Newsome
Secretary.....F. P. Robinson, C.B.

SCIENTIFIC ADVISORY COMMITTEE

To ensure the continuance of the fullest co-operation of scientific workers with the British Government in the national war effort, a Scientific Advisory Committee was appointed in October 1940, with a Secretary from the Cabinet Secretariat. The work of this Committee is to advise the Lord President of the Council on any Scientific problem referred to them; to advise Government Departments when so requested, on the selection of individuals for particular lines of scientific enquiry or for membership of Committees on which scientists are required, and to bring to the notice of the Lord President promising new scientific or technical developments which may be of importance to the war effort.

The members are: Lord Hankey, G.C.B., G.C.M.G. G.C.V.O., Chancellor of the Duchy of Lancaster, (Chairman); Sir William Bragg, O.M., K.B.E., President of the Royal Society; Dr. E. V. Appleton, F.R.S., Secretary of the Department of Scientific and Industrial Research; Sir Edward Mellanby, K.C.B., F.R.S., Secretary of the Medical Research Council; Sir Edwin Butler, C.M.G., F.R.S., Secretary of the Agricultural Research Council; Professor A. V. Hill, O.B.E., F.R.S., M.P., Physical Secretary of the Royal Society and Professor A. C. Egerton, F.R.S., Biological Secretary of the Royal Society.

EXPORT CREDITS GUARANTEE DEPARTMENT
9 CLEMENT'S LANE, LOMBARD STREET, E.C. 4

Minister.....Harcourt Johnstone, M.P
Comptroller General.....Sir F. H. Nixon, C.B.
Secretary.....B. King

BOARD OF CUSTOMS AND EXCISE, CUSTOMS HOUSE, LOWER THAMES ST., LONDON, E.C. 3

Chairman.....Sir C. W. Eady, K.B.E., C.B.
Commissioners..O. Mundy, C.B.; W. Christian, C.B.

DIRECTOR OF PUBLIC PROSECUTIONS,
1 RICHMOND TERRACE, LONDON, S.W. 1

Director.....Sir Edward T. Atkinson, K.C.B.
Asst. Directors.....A. Sefton Cohen, C.B. Charles R. V. Wallace, C.B.E.

EXCHEQUER AND AUDIT DEPARTMENT,
VICTORIA EMBANKMENT, LONDON, E.C. 4

Comptroller and Auditor General, Sir Gilbert Upcott, K.C.B.
Secretary.....Sir Francis Dixon, C.B.

OFFICE OF GROWN AGENTS FOR THE COLONIES
MILLBANK, WESTMINSTER, S.W.

Crown Agents,
Sir W. Cecil Bottomley, K.C.M.G., C.B., Mr. Hugh C. Thornton, C.M.G., C.V.O.

AGRICULTURAL RESEARCH COUNCIL
DEAN'S YARD, WESTMINSTER, S.W.

Chairman.Sir Thomas H. Middleton, K.C.I.E.,K.B.E.
Secretary.....W. W. C. Topley, M.A., M.D.

GENERAL REGISTER OFFICE,
SOMERSET HOUSE, STRAND, LONDON, W.C.

Registrar General..... Sir S. P. Vivian, C.B.
Assistant Registrars General...W. L. Rind, O.B.E. V. P. A. Derrick

BOARD OF INLAND REVENUE,
SOMERSET HOUSE, STRAND, LONDON, W.C.

Chairman.....Sir C. J. Gregg, K.B.E.
Commissioners and Secretaries, F. A. Slee, C.B., W.V. Bradford, S. P. Chambers and W. G. E. Burnett.

METROPOLITAN POLICE OFFICE
NEW SCOTLAND YARD, S.W.

Commissioner, Air Vice Marshal Sir Philip Game, G.C.V.O., G.B.E.
Deputy Commissioner, Col. The Hon. Sir Maurice Drummond, K.B.E., C.M.G.

H. M. STATIONERY OFFICE
PRINCES ST., WESTMINSTER, S.W.

Controller.. Lt.-Col. N. G. Scorgie, C.V.O., C.B.E.
Deputy Controller.....H. A. White, I.S.O.

BANK OF ENGLAND
THREADNEEDLE ST., LONDON, E.C.

Governor..... Rt. Hon. Montagu Norman, D.S.O.
Deputy Governor.....Basil Gage Catterns
Secretary.....H. C. B. Mynors

MINISTRY OF WORKS AND PLANNING

Minister—Rt. Hon. Lord Portal.
Secretary—Sir Geoffrey Whiskard.

In October 1940 this Ministry was established to be responsible for erecting all new civil works and buildings required by any other Government department. The new Ministry will also be responsible for licensing private building and deciding the priority of proposals for restoring buildings damaged by air raids. It may arrange with the Service departments or the Ministry of Aircraft production to erect on their behalf new works and buildings not of a highly specialized character and supervise contracts for new private factories or extension of existing private factories required for war production. In 1942 post-war town planning was added to its duties.

LAW OFFICERS OF THE CROWN

Attorney General—Rt. Hon. Sir Donald Somervell, (£7,000 and Fees).
Solicitor General—Major Sir David P. Maxwell Fyfe (£6,000 and Fees).

OTHER OFFICES IN THE ADMINISTRATION

Chancellor of the Duchy of Lancaster, and Minister of Food—Rt. Hon. A. Duff Cooper.
Lord Warden of Stanneries: Duchy of Cornwall—Earl of Radnor.
Chief Charity Commissioner—H. D. S. Leake.

HIS MAJESTY'S HOUSEHOLD

Lord Chamberlain— Rt. Hon. Earl of Clarendon, (£2,000).
Lord Steward of the Household—Group Captain Rt. Hon. The Duke of Hamilton and Brandon (£2,000).
Treasurer—Major Sir James Edmonston (£904).
Comptroller of the Household—William John (£904).
Vice-Chamberlain of the Household—W. W. Boulton (£904).
Private Secretary to the King—Rt. Hon. Sir Alexander Hardinge.
Master of the Horse—Rt. Hon. The Duke of Beaufort, (£2,500)

The Lord Chamberlain's Department has the general supervision of the Royal Household "above stairs," and also various duties toward the Sovereign and the

Court. It is through the Lord Chamberlain that presentations at Court are arranged. In cities where there are royal palaces, he acts as the licenser of theatres. The Examiner of Plays is in the Department of the Lord Chamberlain. His sanction is necessary for the production of a play in any theatre in England at which a charge for admission is made.

SCOTTISH OFFICE

Secretary for Scotland — Rt. Hon. Thomas Johnston, (£2,000).
Lord Advocate—Rt. Hon. J. S. C. Reid, (£5,000).
Solicitor-General—Sir David Murray.
Permanent Under-Secretary of State—Sir Horace P. Hamilton, (£1,200).

Scotland is not governed by laws passed for England and Wales, but by its own body of ancient law, supplemented by Acts of Parliament passed specifically for Scotland. This office is in charge of the administration of all Scottish laws.

OFFICERS OF THE HOUSE OF COMMONS

Speaker—Capt. Rt. Hon. E. Algernon Fitzroy, (£5,000)
Chairman of Committee of Ways and Means—Rt. Hon. Sir Dennis H. Herbert, (£2,500).
Deputy Chairman—Col. Rt. Hon. D. Clifton Brown.
Clerk of the House—Sir G. F. M. Campion, (£1,800).
Serjeant at Arms—Brigadier Charles Howard, (£1,000).
Chaplain to the Speaker—Rev. Alan C. Don.
Librarian—J. V. Kitto.

The Speaker's office is strictly non-partisan and a new House of Commons, even if of a changed party complexion, usually re-elects the Speaker.

OFFICES OF THE WAR CABINET

GREAT GEORGE STREET, LONDON, S.W. 1

Permanent Secretary, Sir Edward Bridges, K.C.B., M.C.

Deputy Secretary (Civil), Norman Brook, Esq., C.B.

Deputy Secretary (Military), Maj.-Gen. Sir Hastings Ismay, K.C.B., D.S.O.

THE IMPERIAL CONFERENCES

General Secretary in London to the Imperial Conference: Sir Edward E. Bridges, K.C.B., M.C., Offices of the Cabinet, Whitehall, London, S.W.1.

The "Imperial Conference" was constituted under the terms of a resolution of the "Colonial Conference," 20th April, 1907.

Prior to the Conference of 1907 there were four Colonial Conferences (three in London and one in Ottawa) in the years 1887, 1894, 1897 and 1902.

Imperial Conferences were held in: 1911, 1918, (Imperial War Conference) 1921, 1923, 1926, 1930, 1932 (Imperial Economic Conference, Ottawa) and 1937.

The Imperial Conference of 1937, held in London, discussed: (1) Foreign Affairs; (2) Defence; (3) General review of the progress of Empire Trade; (4) Colonial Affairs.

On 1st November, 1939, the first of a series of informal Imperial War Conferences was held in London, attended by the British Prime Minister with Ministers of the War Cabinet and Dominion Ministers.

Since then there has been a continuous interchange of visits of British and Canadian technical officials and Naval, Military and Air officers on various war missions.

JUDICIAL COMMITTEE OF THE PRIVY COUNCIL

Office—Great George Street, London, S.W.1.

Clerk of the Privy Council: Sir Rupert B. Howorth, K.C.M.G., K.C.V.O.

The Judicial Committee of the Privy Council is the supreme Judicial Authority of the Empire, before which appeals may be brought (in the form of a petition to the Crown) from the Courts of every British Dominion. It consists of The Rt. Hon. The Lord Chancellor; Rt. Hon. The Lord President; Rt. Hon. The Ex-Lords President; The Lords of Appeal in Ordinary; Rt. Hon. Viscount Sankey, G.B.E.; Rt. Hon. Viscount Maugham; Rt. Hon. Lord Alness; Rt. Hon. Lord Roche; Rt. Hon. Lord Clauson; Rt. Hon. Sir Lyman Poore Duff, G.C.M.C. (Canada); Rt. Hon. Sir Isaac Alfred Isaacs, G.C.B., G.C.M.G. (Australia); Rt. Hon. Sir William Mulock, K.C.M.G. (Canada); Rt. Hon, Sir Lancelot Sanderson (India); Rt. Hon. Sir George R. Lowndes, K.C.S.I. (India); Rt. Hon. Sir Michael Myers, G.C.M.G. (New Zealand); Rt. Hon. Sir Arthur T. Rowlatt, K.C.S.I.; Rt. Hon. Sir John G. Latham, G.C.M.G. (Australia); Rt. Hon. Sir George C. Rankin (India); Rt. Hon. Sir George E. Rich, K.C.M.G. (Australia); Rt. Hon. James Stratford (South Africa); Rt. Hon. N. J. DeWet (S. Africa); Rt. Hon. H. V. Evatt (Australia); Rt. Hon. Sir Sidney Abrahams (Ceylon); Rt. Hon. Sir Chettur Madhavan Nair (India).

CANADIANS IN BRITISH PARLIAMENT

The following Canadians were elected Members of the British Parliament at the General Election Nov., 1935, or subsequently:

CAPTAIN PETER DRUMMOND MACDONALD. Conservative member for the Isle of Wight Division since 1924. Born in Nova Scotia 1895, and relative of Sir John A. Macdonald, former Prime Minister of Canada.

MR. GEOFFREY LE M. MANDER, National Liberal member for East Wolverhampton. Grandson of late H. N. Paint, Member of Parliament for Halifax, N S.

Mr. A. BEVERLEY BAXTER, Unionist member for Wood Green (Middlesex); born in Toronto 1891; served with the C.E.F.; editor of the Daily Express for a number of years, then director of Public Relations with the Gaumont-British Film Corporation until end of 1935.

Mr. BARTLE BULL, Unionist member for Enfield (Middlesex); son of Mr. W. Perkins Bull of Toronto.

Mr. W. GARFIELD WESTON, Conservative member for Macclesfield. Born Toronto, Ont., 1898. President, George Weston Ltd., Biscuit Manufacturers in Canada, U.S.A. and United Kingdom.

LORD BEAVERBROOK has been Minister of Aircraft Production and Minister of Supply.

VISCOUNT BENNETT, formerly Mr. R. B. Bennett, Prime Minister of Canada 1930-35, was created a Baron in 1941 and has taken his seat in the House of Lords.

INCOME TAX RATES AND ESTATE DUTY IN GREAT BRITAIN, 1942-1943

The standard rate of Income Tax in the United Kingdom (Great Britain and Northern Ireland) for the year 1942-3, imposed by the Budget of July, 1942, is 10s. 0d. in the pound.

Allowances to Individuals

Earned Income Allowance. One-tenth of the earned income, up to a maximum allowance of £150 for any individual. Persons aged 65 and upwards whose total income does not exceed £500 are entitled to a deduction of one-tenth of their total income, whether earned or derived from investments; in the case of married couples this relief is granted when either spouse reaches the age of 65.

The balance remaining after deducting the earned income allowance from the taxpayer's total income (as computed for Income Tax purposes) is known as the "assessable income." The following deductions are made from the assessable income:—

Personal allowance. Married man £140; other persons £80

Additional allowance for wife's earned income, nine-tenths of that income up to a maximum of £80.

Children under 16 years of age, or over 16 if continuing full-time education, or, if apprentices, in certain circumstances, £50 for each child.

Widower's or Widow's housekeeper £50. Unmarried person's *widowed mother or other female relative* taking care of children, £50.

Dependent relatives incapacitated by old age or infirmity, or in certain other circumstances, not over £25.

The income remaining after deduction of these reliefs is known as the taxable income; the first £165 of taxable income is charged at 6s. 6d. in the £, and the remainder at the standard rate. Certain deductions from the total tax payable are allowed in respect of Life Insurance Premiums and Dominion Income Tax relief, in accordance with statutory provisions.

A portion of the tax payable by individuals is earmarked as a post-war credit to be available to the taxpayer after the war in such manner as Parliament may determine.

Rates of Income Tax

The standard rates have been as follows from 1914:

1914	1s. 8d.	1931-33	5s. 0d.
1915	3s. 0d.	1934-35	4s. 6d.
1916-17	5s. 0d.	1936	4s. 9d.
1918-19-20	6s. 0d.	1937	5s. 0d.
1922	5s. 0d.	1938	5s. 6d.
1923-24	4s. 6d.	1939	7s. 0d.
1925-29	4s. 0d.	1940	8s. 6d.
1930	4s. 6d.	1941-2	10s. 0d.

Sur-Tax

On incomes in excess of £2,000 a further charge or tax is imposed, called the Sur-tax, which is payable as a deferred instalment of Income Tax on the 1st January following the year of assessment. Thus the Sur-tax in respect of the year 1940-41 is payable on the 1st January, 1942. The additional rates charged on these incomes begin at 2s. 0d. in the £ on the first £500 of the excess over £2,000, and rise by steps to the rate of 9s. 6d. in the £ payable on the excess over £20,000.

Double Taxation

A person liable to British Income Tax on any part of his income which has already suffered tax in a British Dominion is entitled to relief from British tax thereon to the extent of either (*a*) the Dominion rate of tax, or (*b*) one-half of the appropriate rate of British tax (including Sur-tax) *whichever is the less.*

Special arrangements are in force between the United Kingdom of Great Britain and Northern Ireland and the Irish Free State, whereby each country exempts from Income Tax and Sur-tax income arising within its borders to persons who are resident in the other, and grants relief from double taxation to persons resident in both countries in respect of income taxed by both

National Defence Contribution (1937)

The Budget of 1937 introduced a new tax—the National Defence Contribution—on all trades or businesses (excluding professions.) The tax was imposed on profits arising after the 31st March, 1937, the rate of tax being 5% of the profits in the case of a trade carried on by a body corporate and 4% in any other case.

If the profits are less than £2,000, no tax is payable. If the profits exceed £2,000 but are less than £12,000, an allowance of 1/5th of the difference between the profits and £12,000 is made.

Excess Profits Tax (1939)

The War Budget of 1939 introduced the Excess Profits Tax levied on all trades and businesses (excluding professions). The tax was imposed on all profits earned after March 31st, 1939, and now amounts to 100% of the excess of the annual profits over the profits of a pre-war standard year. The tax is an alternative tax to The National Defense Contribution and the taxpayer has to pay either E.P.T. or N.D.C. whichever is the greater. No tax is payable on profits less than £1,000.

Estate Duty (Death Duties)

Principal Value		Rate of Duty	Principal Value		Rate of Duty
Exceeds	Does not Exceed		Exceeds	Does not Exceed	
£	£	%	£	£	%
100	500	1	75,000	85,000	23.4
500	1,000	2	85,000	100,000	24.7
1,000	5,000	3	100,000	120,000	26.0
5,000	10,000	4	120,000	150,000	28.6
10,000	12,500	6	150,000	200,000	31.2
12,500	15,000	7.2	200,000	250,000	33.8
15,000	18,000	8.4	250,000	300,000	36.4
18,000	21,000	9.6	300,000	400,000	39.0
21,000	25,000	10.8	400,000	500,000	41.6
25,000	30,000	12.0	500,000	600,000	44.2
30,000	35,000	13.2	600,000	800,000	46.8
35,000	40,000	14.4	800,000	1,000,000	49.4
40,000	45,000	15.6	1,000,000	1,250,000	52.0
45,000	50,000	16.8	1,250,000	1,500,000	54.6
50,000	55,000	19.5	1,500,000	2,000,000	58.5
55,000	65,000	20.8	2,000,000	.....	65.0
65,000	75,000	22 1			

PURCHASE TAX

The Finance (No. 2) Bill 1940 provided for the charge of Purchase Tax on purchases of certain scheduled goods at specified rates, ranging from 16⅔% to 33⅓%. In general, liability to tax arises when the goods pass from the wholesaler to the retailer. Manufacturers and wholesale merchants dealing in chargeable goods must be registered. This enables them to deal with one another freely in the goods, or to export them without liability to tax. Tax becomes chargeable when the goods are sold by the registered manufacturer or wholesaler to an unregistered person, generally the retailer, or where there is no retail stage, to the public. This tax came into operation early in 1941.

BRITISH FINANCE AND TRADE

Fifth War Budget

In the House of Commons on 14th April, 1942, the Chancellor of the Exchequer, introducing the Fifth Budget of the War, made a general survey of the financial and economic front. Looking back on a full twelve months of Lease and Lend assistance, Sir Kingsley Wood said:

"President Roosevelt's reports to Congress on Lend-Lease aid indicate that up to February of this year the assistance given in this way to all countries was not far short of £650,000,000—assistance of which the greater part was to the United Kingdom. More recent returns indicate that Lend-Lease aid is now running at a rate of about £100,000,000 per month, and that the figures for assistance to the United Kingdom alone up to 31st March last are likely to reach £600,000,000. The future trend must obviously depend not only upon the growth of American production, but also upon shipping possibilities and military necessities in different parts of the world. A large proportion of the total henceforward will be transferred to India and the Dominions. But the continuance of the Lend-Lease policy in this flexible form again records the determination of the United States to join with us in putting to the best use the resources of the Allied nations. I know that the Committee will share my sense of the gratitude, which we owe to the American President and people, for this further tangible evidence of their aid and co-operation.

Our overseas purchasing power has also been substantially increased by the fine action of the Canadian Government in providing free of charge to us all the supplies that we need from Canada up to a total of 1,000,000,000 dollars. Here again, voluntary and generous action has ensured that no financial difficulties shall impede the free flow of necessary supplies from overseas.

These provisions mean that our financial problems in North America, which in 1940 were one of my chief preoccupations, have now been greatly reduced. We can certainly feel assured that the movement of munitions and other essential supplies to this country from overseas will be conditioned not by our ability, or inability, to find the means of payment, but, as I have said, by the requirements of military policy and by the availability of shipping or other means of transport. But I must again make it clear that this does not mean that our overseas financial problems in other parts of the world have disappeared. We must still safeguard our exchange resources, so that they may be adequate to meet the many calls upon them not covered by any special form of assistance."

Economic Policy

Turning to the Domestic Front, the Chancellor referred to the marked development of the Government's economic policy which ensured the subordination of normal peace-time methods of living to the requirements and urgency of the war situation. The supply of goods had been curtailed although the money incomes of the community as a whole were much increased; the main necessities of life had been rationed to reduce consumption and ensure fair distribution; heavy taxation had operated against excessive purchasing power and National Saving had contributed to financial stability; the introduction in numerous instances of maximum prices and the extension of the policy of stabilization of prices had done much to prevent or limit rises in wholesale or retail prices.

In April 1941 the Food Index was 23 per cent above pre-war level. In April 1942 it had been reduced to 18 per cent. Rents had been practically stationary since the beginning of the war by the Rent Restriction Act, and railway fares had now been stabilized.

In the technical financial sphere the policy of control had been steadily pursued. New issues were almost entirely confined to those made by the Government or regarded as otherwise essential to the War effort.

Government borrowing was at very low rates of interest. Since National War Bonds were first placed on tap and up to 31st March 1942 they had raised no less than £1,316,000,000 while Savings Bonds had raised £666,000,000. The recent introduction of Tax Reserve Certificates, designed to facilitate advance provision for taxation more especially by Companies and corporate bodies, had also been very successful.

Expenditure and Revenue

After dealing with measures taken to prevent waste and extravagance and particularly the valuable work of the Select Committee on National Expenditure, the Chancellor referred to main items of Expenditure and Revenue:

"A year ago I estimated that expenditure, apart from the Vote of Credit, would amount to £707,000,000. It has come out at £691,000,000. I estimated expenditure out of the Vote of Credit, exclusive of expenditure in the United States, at £3,500,000,000. I was not at that time able to estimate expenditure in the United States, but I repaired this omission in the course of my speech on the Vote of Credit on the 16th December, when I indicated that the amount of payments in the United States would be of the order of £300,000,000. Consequently, I took the total Budget estimate for the Vote of Credit at £3,800,000,000. The actual figures come out at £4,085,000,000. Thus, expenditure out of the Vote of Credit for 1941-42 was some £285,000,000 in excess of my estimate, and this represents higher expenditure, partly at home and partly in overseas countries, both countries of the Empire and foreign countries other than the United States.

"Revenue also," continued the Chancellor, "has exceeded my expectation."

"As regards Inland Revenue Duties, Income Tax, Sur-Tax, Estate Duties and Stamp Duties did not diverge materially from my estimate, but, due mainly to an excess of £60,000,000 in the receipts from National Defence Contribution and Excess Profits Tax, direct taxation receipts as a whole were £76,000,000 above my estimate.

"The corresponding figure for Customs and Excise Duties is £127,000,000—£704,000,000 collected as against an estimate of £577,000,000. This collection reflects mainly the ever-growing purchasing power in the hands of our people.

"Details of the actual receipts under the various heads for Customs and Excise Duties will be found in the White Paper, but I must refer specifically to the Purchase Tax. The Committee will remember that this new tax was not brought into operation until October, 1940, and had not got into its stride by the time the estimate for 1941-42 had to be made. It looked, on such data as were available, as if the tax might produce something like £100,000,000 a year, but in view of the possible dislocation of trade through air raids and of the limitation of supplies under Board of Trade Orders, I thought it prudent to estimate for only £70,000,000. Actually I have received over £98,000,000. This figure includes approximately £8,000,000 arrears of duty from the previous year, but, owing to an administrative change in the accounting arrangements made to suit the convenience of traders, the yield represents less than a full 12 months' dutiable transactions.

The total of revenue in 1941-42 was £2,074,-000,000—£288,000,000 in excess of the estimate—as against total expenditure of £4,776,000,000."

For the year 1942-43, Sir Kingsley Wood estimated total expenditure at £5,286,000,000, or an increase of £510,000,000 over the actual expenditure of 1941-42.

"The assistance to be given by the Government of Canada will be treated as a cash receipt and will not be deducted from the estimated expenditure out of the Vote of Credit; on the other hand, the figure for our total Budgetary expenditure naturally includes no provision for

goods supplied to us on Lend-Lease terms. It follows that the amount of our Budgetary expenditure for next year no longer gives a useful comparison either of the total resources at the disposal of the Government for the purposes of the war or of the amount met out of our domestic resources. The grand aggregate of the total resources at our disposal under all heads in the coming financial year will probably exceed £6,500,000,000, compared with a total of less than £4,000,000,000 in the financial year 1940-41 and less than £5,500,000,000 in the financial year 1941-42."

Social Services

The Chancellor reminded the House that even in the midst of war extensive social services were being maintained and the estimated expenditure included £234,000,000 for these Services. Other important figures were £125,000,000 as the cost of stabilization policy and £32,000,000 for improved pay and allowances for Fighting and Civil Defence Services.

To meet this enormous sum, Foreign disinvestments, including substantial growth in the sterling balances of overseas countries, together with the Canadian Government's contribution, reduced the figure to £4,500,000,000. New proposals were submitted to raise the total domestic receipts to £2,400,000,000 leaving £2,100,000,000 from extra-Budgetary funds including company depreciation and sinking funds and personal and institutional savings.

On October 15th, 1942, the Government said it would require a vote of £1,000,000,000 to pay for the war during the final quarter of 1942.

Trade

Figures showing the current value of United Kingdom trade are not published, but in pre-war years total imports were approximately £900,000,000 a year and total exports (merchandise) £500,000,000. Import control was instituted at the outbreak of war and practically the whole of this trade is now done either for Government account or is subject to Board of Trade licensing control.

On the outbreak of hostilities it became vitally necessary to safeguard the United Kingdoms, exchange resources to provide for the greatly increased purchases of raw materials and munitions, particularly in dollar and other hard currency countries. A long list of luxury and non-essential imports became licensable on 5th September 1939.

As the United Kingdom's resources became strained to the utmost to buy, ship and handle the imports urgently required for the prosecution of the war, the restrictions were extended to practically the whole range of the country's imports. Further, nearly all the administrative concessions had to be withdrawn so that, with the exception of a few articles such as newspapers, press photographs, fresh fish (other than frozen) for which import control is either impracticable or undesirable and which are admissible under open general license, and a short list of raw materials which may be imported freely from the British Empire and certain other countries, control of imports is complete. Concessions applying to gifts have also been curtailed and goods shipped to the United Kingdom and entered with Customs as in transit or for transhipment became subject to licence.

New restrictions on the production of non-essential goods and the encouragement of the manufacture of "utility" lines were announced by Dr. Dalton (President of the Board of Trade) on July 3, 1942, including the prohibition of the manufacture of pianos, trunks, fancy goods, cutlery, jewellery, toys, etc.

Export trade is also governed by Board of Trade licence but statistics of the volume and value of exported goods are not published during the continuance of the war.

BRITISH CUSTOMS DUTIES ON IMPORTS

Under the British Import Duties Act, 1932, a duty of customs, known as the "general ad valorem duty", equal to 10 per cent of the value of the goods, is chargeable on all goods imported into the United Kingdom, with certain exceptions. War Budgets have imposed increased Customs and Excise duties on several classes of goods including beer, wine, spirits, sugar, tobacco, etc.

On specified classes of goods "additional duties" are chargeable as well as the general ad valorem duty. These additional duties are imposed by Treasury Orders made in accordance with the provisions of the Import Duties Act, 1932. Certain goods are exempt. Goods of approved Canadian origin coming within the scope of the Import Duties Act are admitted free.

An increasing proportion of all imports is now being brought in directly for Government account. During 1941 more than 90,000 Import Licenses covering a great variety of goods were issued by the Licensing Department of the Board of Trade.

Imperial Preference

The general conditions governing admission of imported goods to Imperial Preference are that the goods must be shown to the satisfaction of the Commissioner of Customs and Excise to have been consigned from and grown, produced or manufactured in the British Empire. Manufactured articles are not entitled to Preference unless a prescribed proportion of their value is derived from expenditure of a prescribed kind which has been incurred in the British Empire or the United Kingdom in respect of materials grown or produced or work done in the British Empire or the United Kingdom. Different proportions of value have been prescribed for different classes of manufactured goods.

Full information as to the qualifications for and method of claiming preference may be obtained from the Secretary, Customs House, London, E.C.3, from any Collector of Customs and Excise or from H.M. Trade Commissioners and Trade Correspondents in the Overseas Dominions; also from Department of Trade and Commerce Foreign Tariffs Division, Ottawa.

Schedules of all dutiable goods and rates of duty are included in the "Customs and Excise Tariff of the United Kingdom and Northern Ireland," published periodically by H. M. Stationery Office, York House, Kingsway, London, W.C. 2, price, by post, 1s. 4d.

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THE BRITISH COMMONWEALTH OF NATIONS

The British Commonwealth of Nations consists of the Kingdom of Great Britain and Northern Ireland, seven self-governing Dominions, (with, however, temporary suspension of the rights of Newfoundland to this title; see below), India, Burma and the Crown colonies and protectorates. Its total area is 13,909,782 sq. miles, and its total estimated population 500,870,000.

THE KINGDOM OF GREAT BRITAIN

Consisting of England and Wales and Scotland, is governed directly by Parliament, which is also supreme over Northern Ireland, the Crown Colonies and India. *Prime Minister*—Rt. Hon. Winston Spencer Churchill, C.H., M.P. NORTHERN IRELAND has its own Parliament for domestic matters. *Premier*, The Rt. Hon. J. M. Andrews, D.L., M.P. *Governor*, the Duke of Abercorn, K.G., K.P.

Population (Great Britain 1931) 46,042,090.

DOMINIONS

(1) THE DOMINION OF CANADA, including the Provinces of Alberta, British Columbia, Manitoba, New Brunswick, Nova Scotia, Ontario, Prince Edward Island, Quebec, Saskatchewan, Yukon and North-West Territories. *Governor-General*,—Major-General The Rt. Hon. The Earl of Athlone, K.G., P.C., G.C.B., G.C.M.G.; *Prime Minister*, —Rt. Hon. W. L. Mackenzie King, C.M.G., P.C., M.A., LL.D. *Capital*,— Ottawa, Ontario.

Population 11,419,896 (1941 Census Preliminary).

(2) NEWFOUNDLAND. *Capital*,—St. John's. *Governor*,— Vice-Admiral Sir Humphrey T. Walwyn, K.C.S.I., K.C.M.G., C.B., D.S.O. *Chairman, Commission of Government*—The Governor; *Vice-Chairman*, Hon. Sir J. C. Puddester.

Population 289,588 (1935).

(On November 29th, 1933, the Legislative Council unanimously passed a resolution from the Lower House in favour of the temporary suspension of the rights of Newfoundland to the status of a Dominion in favour of Government by Commission under authority from the United Kingdom).

(3) THE UNION OF SOUTH AFRICA—including the Cape of Good Hope, Natal, the Transvaal and Orange Free State; *Capitals*,—Capetown and Pretoria (seat of Legislature, Capetown, seat of Government, Pretoria). *Gov.-Gen.*,—Rt. Hon. Sir Patrick Duncan, G.C.M.G., K.C. *Prime Minister*,— General the Rt. Hon. J. C. Smuts, P.C., C.H., K.C. *High Commissioner for The United Kingdom*, (for Basutoland, Bechuanaland Protectorate and Swaziland), Rt. Hon. Lord Harlech.

Population (Union only) 9,589,898 (1936).

(4) THE COMMONWEALTH OF AUSTRALIA, including New South Wales, Victoria, Queensland, South Australia, Western Australia and Tasmania. *Capital*,—Canberra. *Gov.-Gen.*, — Rt. Hon. Lord Gowrie, V.C., G.C.M.G.; *Prime Minister*,—Hon. John Curtin.

Population 6,960,891 (1939).

(5) DOMINION OF NEW ZEALAND. *Capital*,—Wellington; *Gov.-Gen.*,— Air Chief Marshal Sir Cyril Newall, G.C.B., C.M.G., C.B.E.

Prime Minister,—Rt. Hon. Peter Fraser.

Population 1,604,244, (1938), including 82,326 Maoris.

(6) IRELAND (EIRE). New constitution was inaugurated Dec. 29, 1937. *Capital*,—Dublin; *President*, Dr. Douglas Hyde; *Prime Minister*,—Eamon de Valera, Ph.D.

Population 2,968,420, (1936); N. Ireland, 1,279,753, (1936).

(7) SOUTHERN RHODESIA. *Capital*,—Salisbury; *Gov.*,— Hon. Evelyn Baring. *Prime Minister*, Hon. G. M. Huggins.

Population 1,319,000 (native), 66,560 (European) (1939).

INDIA

The Central Government is through the Secretary of State for India and the Council in England, and the Viceroy and Legislative Council and Assembly in India. *Viceroy*,—The Most Hon. the Marquess of Linlithgow, K.T., G.C.S.I. *Capital*,— Delhi. In 1935 the Government of India Act based on reports of the Indian Statutory Commission, the Round Table Conferences and the Joint Parliamentary Committee, was passed during the British Parliamentary Session. This statute comprises wide powers of Dominion self-government.

Population 351,399,880 (1931).

BURMA

In 1923 Burma was constituted as a Governor's Province and on 1st April, 1937, was separated from India. The Legislature consists of two Chambers, the Senate and House of Representatives, but the Executive authority is exercised by the Governor assisted by a Council of Ministers. Portions of the country are occupied by enemy forces.

Governor,—Sir Reginald Dorman Smith.

Population 14,667,146 (1931).

COLONIES AND PROTECTORATES

EUROPE

ISLE OF MAN

Population 49,308 (1931)

Representative government but subject to lieutenant-governor's veto. *Lieut.-Governor*,—Vice-Admiral Earl Granville, C.B., D.S.O. *Capital*,—Douglas.

CHANNEL ISLANDS

Population 95,000 (1931)

Representative Government, with elected Legislature. Jersey, Guernsey, Alderney and Sark. The islands were evacuated in 1940 and are temporarily in enemy hands.

GIBRALTAR

Population (Civil) 16,464 (1933)

Crown Colony. *Governor and Commander-in-Chief*, Lt.-General Mason MacFarlane, D.S.O.

MALTA

Population (Civil) 268,668 (1938)

Representative assembly, and responsible ministers. *Governor*,—General Viscount Gort, V.C., G.C.B., D.S.O. *Capital*,—Valletta.

ASIA

ADEN and PERIM

Population 600,000 (Est. 1936)

Crown colony and protectorate over surrounding territory. *Governor*,—J. Hathorn Hall, C.M.G., D.S.O., O.B.E.

BALUCHISTAN

Population 868,617 (1931)

Crown Colony and Protectorate. *Chief Commissioner*, Lt.-Col. Sir Aubrey Metcalfe, K.C.I.E., C.S.I., M.V.O. *Capital*,—Quetta.

BAHREIN ISLANDS

Population 120,000 (1932)

Protectorate. *Chief Sheikh*, Sir Hamad bin Isa al Khalifa, K.C.I.E., C.S.I. *British Political Agent*,— Major R. G. E. W. Alban, O.B.E. *Capital*,—Manama.

NORTH BORNEO

Population 270,223 (1931)

Protectorate, under jurisdiction of British North Borneo Co. *President of Directors*.—Maj.-Gen. Sir Neill Malcolm, K.C.B., D.S.O. *Administrative Capital*, Sandakan. Temporarily occupied by enemy forces.

SARAWAK

Population 475,000 (1933)

Rajah; H. H. Sir Charles V. Brooke, G.C.M.G. *Capital*,—Kuching. Temporarily occupied by enemy forces.

CEYLON
Population 5,312,548 (1931)

Crown Colony, majority of legislature nominated *Governor*, — Sir Andrew Caldecott, K.C.M.G., C.B.E. *Capital*,—Colombo.

CYPRUS
Population 376,529 (1938)

Crown Colony, legislature two-thirds elected. *Governor and Commander-in-Chief*, — Charles C. Woolley, C.M.G., O.B.E. *Capital*,—Nicosia.

HONG KONG
Population (civil) 1,028,619 (1938)

Crown Colony with nominated legislature. *Capital*,—Victoria. (Temporarily in enemy hands.)

MALAYA
(See Straits Settlements)

NICOBAR AND ANDAMAN ISLANDS
Population 29,463

Crown Colony. *Chief Commissioner*,—C. F. Waterfall C.S.I., C.I.E. *Capital*,—Port Blair.

STRAITS SETTLEMENTS
Population 1,372,568 (1939)

Crown Colony. *Capital*,—Singapore. Includes protectorate over Malay States. (Temporarily in enemy hands.)

PALESTINE
Population 1,435,000 (1938)

Mandated Territory. *High Commissioner*,—Sir Harold A. MacMichael, K.C.M.G., D.S.O. *Capital*,—Jerusalem.

AFRICA

BASUTOLAND
Population 560,992 (1936)

Crown Colony (under South African High Commission). *High Commissioner* for Basutoland, the Bechuanaland Protectorate and Swaziland, Rt. Hon. Lord Harlech. (Also High Commissioner in S. Africa for United Kingdom.) *Headquarters*,— Pretoria and Cape Town.

BECHUANALAND
Population 265,000 (1936) of which 1900 are Europeans.

Protectorate (under South African High Commission.)

BRITISH CAMEROONS
Population 776,352 (1935)

Mandated Territory. Under Governor of Nigeria. *Capital*,—Buea.

GAMBIA
Population 180,976 (1936)

Crown Colony. *Governor*,—H. R. R. Blood, Esq. *Capital*,—Bathurst.

GOLD COAST including ASHANTI
Population 3,786,659 (1938)

Crown Colony. *Governor*,—Sir Alan C. M. Burns, K.C.M.G *Capital*,—Accra.

KENYA COLONY
Population 3,365,891 (1938)

Crown Colony and Protectorate, formerly known as British East Africa. *Governor*,— Sir Henry Moore, K.C.M.G *Capital*,—Nairobi.

MAURITIUS
Population 401,007 (1934)

Crown Colony. *Governor*,— Sir D. Mackenzie-Kennedy, K.C.M.G. *Capital*,—Port Louis.

NIGERIA
Population 19,731,613 (1938)

Crown Colony. *Governor and Commander-in-Chief*,— Sir Bernard Bourdillon, G.C.M.G. *Capital*,—Lagos.

NYASALAND
Population 1,676,362 (1938)

Protectorate. *Governor*, — Sir Edmund Richards. *Capital*,—Zomba.

NORTHERN RHODESIA
Population 1,377,013 (1936)

Formerly under jurisdiction of British South African Co. Now a protectorate. *Governor*,— Sir E. J. Waddington, K.C.M.G. *Capital*,—Livingstone.

ST. HELENA AND ASCENSION ISLE
Population 4,474 (1938)

Crown Colony. *Governor*,—Major W. B. Gray. *Capital*,— Jamestown.

SEYCHELLES
Population 30,461 (1936)

Crown Colony. *Governor*,—W. Marston Logan, Esq. *Capital*,—Victoria.

SIERRA LEONE
Population 1,768,479 (1931)

Crown Colony and Protectorate. *Governor*,—Sir H. C. Stevenson. *Capital*,—Freetown.

SOMALILAND
Population 344,700 (1936)

Crown Colony. *Governor*,— Vincent G. Glenday, C.M.G., O.B.E. *Capital*,—Berbera.

SUDAN—ANGLO-EGYPTIAN
Population 6,000,000 (1935)

Protectorate. *Governor-General*, — Lt. Gen. Sir Hubert Huddleston, K.C.M.G., C.B., D.S.O. *Capital*,—Khartoum

SWAZILAND
Population 156,715 (1936)
(See Basutoland)

TANGANYIKA
(formerly German E. Africa)

Population 5 217,345 (1938)

Mandated Territory. *Governor*,— Sir Wilfrid Jackson, K.C.M.G. *Capital*,—Dar Es Salaam.

TOGOLAND
Population 920,000 (1935)

(Part under British Mandate and part under French Mandate)

British Administration is by Government of the Gold Coast.

UGANDA
Population 3,747,221 (1938)

Protectorate. *Governor*,—Sir C. C. F. Dundas, K.C.M.G. *Capital*, Entebbe.

ZANZIBAR
Population 235,428 (1931)

Protectorate. *British Resident*—Sir Henry G. Pilling, K.C.M.G. *Sultan*,—H. H. Sayyid Khalifa bin Harub. *Capital*,—Zanzibar.

AMERICA

BERMUDA
Population 30,814 (1939)

Crown Colony with elected Assembly. *Governor and Commander-in-Chief*, — Rt. Hon. Viscount Knollys, K.C.M.G., D.F.C. *Capital*,—Hamilton.

BRITISH GUIANA
Population 337,039 (1937)

Crown Colony. *Governor*, — Sir Gordon J. Lethem, K.C.M.G. *Capital*,—Georgetown.

BRITISH HONDURAS
Population 57,767 (1938)

Crown Colony. *Governor*,—J. A. Hunter, Esq. *Capital*,—Belize.

FALKLAND ISLANDS
Population 2,378 (1938)

Crown Colony. *Governor*, — Allan W. Cardinall, C.M.G. *Capital*,—Port Stanley.

TRISTAN DA CUNHA
Population 167 (1938)

Principal Settlement,— Edinburgh.

There is no form of government.

WEST INDIES

BAHAMAS

Population 67,720 (1938)

Crown Colony with elected Assembly. *Governor*,—H.R.H. The Duke of Windsor, K.G. *Capital*,—Nassau.

BARBADOS

Population 193,082 (1938)

Crown Colony with elected Assembly. *Governor*,—Sir H. Gratton Bushe, K.C.M.G., C.B. *Capital*,—Bridgetown.

JAMAICA

Population 1,173,645 (1938)
(Including the Cayman Islands and Turks and Caicos Islands).

Crown Colony with partially elected Assembly. *Captain-General and Governor-in-Chief*,—Sir A. F. Richards, K.C.M.G. *Capital*,—Kingston.

LEEWARD ISLANDS

Population 92,726 (1938)

(Including Antigua, St. Christopher and Nevis, Montserrat and the Virgin Islands).
Crown Colony. *Governor*,— Sir Douglas J. Jardine, K.C.M.G. *Capital*,—St. John's.

TRINIDAD and TOBAGO

Population 464,889 (1938)

Crown Colony. *Governor*,— Capt. Hon. Sir Bede Clifford, K.C.M.G. *Capital*,—Port of Spain.

WINDWARD ISLANDS

Population 257,000 (1938)

Crown Colony (including and separate legislature for Dominica, Grenada, St. Vincent and St. Lucia). *Governor*,—Sir Arthur Grimble, K.C.M.G *Capital*,—St. George's.

OCEANIA

Enemy forces are temporarily in occupation of some British territory in the Pacific.

FIJI

Population 210,518 (1938)

Crown Colony. *Governor*,— Major-General Sir Philip E. Mitchell. *Capital*,—Suva.

NAURU ISLAND

Population 3,097 (1937)

Administrator, Lt.-Col. F.R.Chalmers, C.M.G., D.S.O.

NORFOLK ISLAND

Population 1,085 (1937)

Administrator, Major-Gen. Sir Charles Rosenthal, K.C.B., C.M.G., D.S.O.

PACIFIC ISLANDS

Population 200,000

Including Tonga, Queen Salote, Nukualofa, Ducie, Pitcairn, Gilbert, Ellice, and British Solomon Is. Protectorate, under a High Commissioner, Major-General Sir Philip E. Mitchell, also Governor of Fiji.

PAPUA OR BRITISH NEW GUINEA

Population 276,203 (1936)

Crown Colony. *Administrator*, — Hon. H. Leonard Murray, C.B.E. *Capital*,—Port Moresby.

TERRITORY OF NEW GUINEA

Population 581,342 (1938)

Formerly German, now territory of Australian Commonwealth. *Administrator*, — Brig.-Gen. Sir W. R. McNicoll, K.B.E., C.B., C.M.G. *Capital*,—Rabaul.

WESTERN SAMOA

Population 59,306 (1939)

Formerly German, now territory of Dominion of New Zealand. *Administrator*, — A. C. Turnbull, (Acting). *Capital*.—Tutuila.

THE BRITISH NAVY

The Royal Navy is governed by the Board of Admiralty at Whitehall, headed by the First Lord of the Admiralty who is a member of the Cabinet. In addition the Board includes 4 sea lords, the Deputy Chief of Naval Staff and the Assistant Chief, one Civil Lord, a Parliamentary and Financial Secretary and a permanent Secretary. The Civil Lord and the Parliamentary Secretary are members of the Ministry. The King is *ex-officio* Admiral of the Fleet.

Strength of Fleet at Outbreak of War

The strength of the British fleet as on 3rd September, 1939, excluding many smaller craft, was: Capital ships (battleships and battle cruisers) 15, aircraft carriers 7, cruisers 62, destroyers 185, submarines 58. The personnel was 135,000 officers and men.

Merchant Navy

Besides the regular units of the Royal Navy and the Royal Marines the Admiralty now controls a large part of the Merchant Navy. The merchant fleet was armed for its own defence and from 1937 defence courses were given to officers of the merchant navy. In 1938 these courses were extended to include men of the merchant service.

On the outbreak of war many merchant ships were taken over by the Royal Navy, the larger ones to be used as armed merchant cruisers, and the smaller ones, such as trawlers, for mine sweepers, submarine hunting, boom defences, salvage work and contraband examination, while yachts and motor boats were converted for anti-submarine and coast patrol work. These ships are officered by Royal Naval Reserves (largely ex-officers of the Navy), Royal Naval Volunteer Reserves (men with a knowledge of the sea and ships who have volunteered for this work) or officers taken over from the merchant service.

Fleet Air Arm

This branch which consists of planes based on aircraft-carrying ships used to be under the dual control of the Royal Navy and the Royal Air Force. Since May 1939, however, it has been under the sole control of the navy though the initial training for the pilots is still given by the R.A.F. The pilots then pass on to the navy for their specialized training.

Other Special Work

Mine sweeping and Mine laying is largely carried out by converted trawlers, pleasure steamers and similar craft.

Corvettes are a new type of ships built for submarine chasing. Only 190 feet long, they are much cheaper to produce. They need only 50 men—a third of the company of a destroyer. They have a speed of 17 knots.

Motor Torpedo Boats are another new class of submarine chaser suitable for narrow or sheltered waters. These are very fast—the 70 foot class has a speed of 40 knots.

Balloon Barrage ships are stationed off the coast and in some cases accompany convoys to discourage low-flying air attack.

The Auxiliary Patrol Service—a new branch of the navy—is largely carried out by ex-fishing boats, which now form a look-out cordon around the shores of Britain.

Submarine Depot Ships are the bases from which submarines operate. Several submarines are based on each depot ship. When the submarines come in to the ship the crews are taken aboard where baths, recreation, libraries, equipment, good food and rest are provided. Meanwhile the submarine itself is overhauled, refuelled and reprovisioned.

Salvage is another important branch of the navy's work. Many tugs and other small boats have been converted for the purpose of saving ships damaged by enemy action, towing them into port where possible, or, at least, saving all possible cargo and equipment.

Canteen Boats resupply naval ships in harbour to save time in getting the ships to sea again. These boats, which are run by the Navy, Army and Air Force Institute, are from 48 to 62 feet long, carry about 20 tons of cargo and can resupply a heavy cruiser's canteen in 3 hours.

Training

Officers before the war were chosen from the Royal Naval College at Dartmouth or from the "Public

Schools." At the beginning of the war many were added from the Royal Naval Volunteer Reserve. These men, who all have some previous knowledge of the sea, are given 3 months special naval instruction before getting their commissions. In 1940 a new scheme was put into operation whereby men from the lower deck, recommended by their officers and having an adequate educational standard, are given the same 3 months training as the Royal Naval Volunteer Reserves and then get commissions. All temporary officers are now to be taken from the lower deck.

A further means of democratising the Royal Navy is the new plan for scholarships to the Royal Naval College at Dartmouth.

BRITISH NAVAL LOSSES, from the beginning of the War to Nov. 1, 1942. The losses announced are:

	Tonnage
Battle Cruiser "Hood"	42,100
Battle Cruiser "Repulse"	32,000
Battleship "Royal Oak"	29,150
Battleship "Prince of Wales"	35,000
Battleship "Barham"	31,000
Aircraft Carriers "Courageous", "Glorious", "Ark Royal", "Hermes", "Eagle"	100,000
Cruisers "Southampton", "Effingham", "Bonaventure", "Curlew", "Calypso", "Calcutta", "Gloucester", "Fiji", "York", "Dunedin", "Neptune", "Galatea", "Exeter", "Dorsetshire", "Cornwall", "Naiad", "Edinburgh", "Trinidad", "Hermione", "Coventry"	138,770
Destroyers (79), Total tonnage	109,750

ITALIAN NAVAL LOSSES, to Aug. 1st, 1942. (Estimated.)
1 Battleship, 11 cruisers (probably 12), 21 destroyers (perhaps 29), 2 armed merchant cruisers.

GERMAN NAVAL LOSSES, to Aug. 1st, 1942.
1 Battleship, 1 pocket battleship, 5 cruisers, 17 destroyers (perhaps 21), 14-15 armed merchant cruisers.

The First Lord of the Admiralty on October 21st, 1942, announced Axis submarine losses as 550 sunk or damaged since the outbreak of War.

PRESENT STRENGTH OF THE NAVY

Mr. A. V. Alexander, First Lord of the Admiralty, stated on Sept. 20, 1942, that British shipyards have made good all the capital ships, aircraft carriers and cruisers lost during the last 2¼ years, and that destroyer losses have been "more than replaced".

THE BRITISH ARMY

Before the Norman Conquest every freeman was bound to bear arms in defence of his country at the call of the King. This national militia was partially, but never wholly, superseded by the feudal system, introduced by William I, under which lands were held in return for units of cavalry and infantry which had to serve for 40 days at the cost of the lord. In addition, kings frequently maintained mercenaries, first out of their private funds and later out of the royal revenues. Parliamentary consent to the maintenance of an army was established in the seventeenth century as a result of a struggle between the Commons and the Stuarts. The standing army became a national institution under James II, and the Mutiny Act, passed at the accession of William III, in 1689, and which has been renewed annually ever since, forms the basis of army discipline, without which a standing army would be impossible.

At the present time the British Army is made up of the Regular Army, the Territorial Army, the men conscripted under the Act of 1939, The Home Guard and numerous men who have volunteered for the duration of the war. The Territorial Army was merged with the Regular Army at the outbreak of war; the Home Guard in November, 1940.

ORGANISATION

The Secretary of State for War is the President of the *Army Council*. Other members are responsible for different branches of army organisation, such as training, recruiting, supplies, etc. The council is composed of civil, military and political members.

The British Army at home and overseas is broken up into different *Commands*, each in the charge of a Field-Marshal, a General or a Lieutenant-General.

An *Army* is an elastic term for troops in a given geographical area. It consists of Army Troops and several Army Corps.

An *Army Corps* is commanded by a Lieutenant-General and consists of Corps Troops and several Divisions—usually two.

A *Division* is commanded by a Major-General, and consists of Divisional Troops and three Brigades. It is an army in miniature as it may be made up of all types of troops.

A *Brigade* is commanded by a Brigadier and consists of 3 or 4 Battalions and Artillery and Medical units.

A *Battalion* is commanded by a Lieutenant-Colonel, and consists of Battalion Headquarters and four Companies.

A *Company* is commanded by a Captain and consists of Company Headquarters and four Platoons.

A *Platoon* is commanded by a Lieutenant or 2nd Lieutenant and consists of four Sections.

A *Section* is commanded by a Sergeant. Its strength is nine non-commissioned officers and men.

Besides the broad divisions of infantry, artillery, cavalry (now almost entirely mechanised), anti-aircraft and coast defences, there are a number of specialised corps drawing very largely for their wartime personnel on men who have had special training in their civilian life:

The Royal Engineers—RE, commonly known as "sappers,"—are nearly all expert technicians and their rate of pay is on a complicated scale somewhat higher than the ordinary soldier.

The Royal Electrical and Mechanical Engineers—R.E.M.E.—In 1942 this new technical corps was created to bring about closer co-ordination between maintenance and the Army units the corps will service, and to establish a more direct link with the arms industries. All R.E.M.E. officers will be fully qualified engineers. Tradesmen in the ranks will have a new Army title. They will be called "Craftsmen".

The nucleus of this corps consists of men transferred from the Royal Army Ordinance Corps, Royal Army Service Corps, and Royal Engineers. The work of the corps is the repair and maintenance of all kinds of mechanical equipment.

The Royal Armoured Corps includes the Royal Tank Regiment. Recruits receive a 16 weeks course in gunnery, driving, radio, etc.

The Royal Army Medical Corps—RAMC—volunteers are accepted up to 55.

The Royal Army Ordinance Corps—RAOC—is responsible for supplies and repairs for the Army. The age limit is 55.

The Royal Army Service Corps—RASC—recruits are accepted for certain positions up to 55.

The Royal Army Pay Corps—RAPC—Open to men up to 45, and in some positions, 55.

The Royal Army Veterinary Corps—RAVC.

The Royal Corps of Signals. Open to men up to 45, and in certain cases, 55.

The Royal Army Dental Corps—RADC.

The Royal Army Chaplains Department.

The Military Police is recruited from men up to 45 and, in certain cases, 55. They receive a special 8 weeks intensive training.

The Pioneer Corps, which was created at the beginning of the war, might be described as the labour force of the army. The age limit for recruits is 50. Besides their work for the army—building huts, defences, etc.—this corps has done much good work in clearing debris after air raids in London and other bombed cities. It is open to alien volunteers and contains many European refugees.

The Auxiliary Territorial Service—ATS—is the women's branch of the Army and undertakes secretarial, domestic and transport duties.

The Commandos—These special service units were instituted immediately after Dunkirk and soon began to raid the German held coast-line of Western Europe. The members are specially selected from volunteers of all arms for physical fitness and daring and are given very strenuous and thorough training in secluded areas. Their operations have extended from the coast

of Norway to that of France, North Africa and the Dodecanese. In 1941 the commandos were formally constituted a separate body and wear the word "Commando" on their shoulders.

Conscription

The passing of the Military Training Act (Conscription) in May 1939, was an historic development in Britain's preparations to strengthen her land-fighting forces, and on the outbreak of war (September 3, 1939), she was able to call on 1,000,000 men. At the outbreak of war, that Act was superseded by the National Service (Armed Forces) Act, which extended the liability for military service to all men between 19 and 41, the classes to be be called up as required.

Calling Up

By October, 1942, the Government had been given power to call up for the Forces or Civil Defense all men and women aged 18-50, except married women living with their husbands, or women with their own or adopted children under 14 living with them.

All men aged 18-50 and all women aged 18-45 have been registered either for the Forces (including Civil Defense) or for direction into industry.

Of the men, the 18-40 age-group (inclusive) has been registered for the Forces, and those aged 18½-40 have already been called up. Men aged 40-50 have been registered for industry.

Of the women, single women aged 20-30 are liable to be called up for service with the Forces, and the 20-24 group has already been called.

Out of 33,250,000 men and women between the ages of 14 and 65, 23,250,000 are already in full-time work for the nation in one capacity or another. Less than 3,000,000 persons, including children, the sick, crippled and aged are not engaged in some form of national service.

The handling of all manpower questions is dealt with by the Ministry of Labor and National Service. This includes balancing the relative needs of the Armed Forces, Civil Defence and Industry.

Home Guard

The Home Guard was established, under the name of Local Defence Volunteers, by Order-in-Council May 17th, 1940.

The Home Guard is on a voluntary and unpaid basis, but compensation equivalent to that accorded to private soldiers is given for permanent injury while on Service. In November, 1940, it was incorporated into the British Army.

Maximum periods of training and duty at present (1942) are fixed at eight hours each four weeks. The new conditions of service apply to the existing members of the Home Guard, but those who had joined voluntarily and were unable to accept the new conditions of service were allowed for a specified period to resign at a fortnight's notice.

It was announced on March 11, 1942, that it had been decided to bring into force powers of compulsory enrolment in Civil Defence Regions for the Home Guard in an area corresponding approximately to the areas embraced by the Eastern, South-Western and Southern Military Commands.

In November, 1942, the strength of the Home Guard was approximately 2,000,000 men. Age limits are 17 to 65. Commissions were introduced in 1941, the commissioned ranks being:

Area Commander	—Brigadier
Zone Commander	—Colonel
Group Commander	—Colonel
Battalion Commander	—Lt.-Colonel
Company Commander	—Major
Platoon Commander	—Lieutenant

THE ROYAL AIR FORCE

The Royal Air Force

The separate existence of the Royal Air Force dates back to 1918, towards the end of the last war.

The Royal Air Force is administered by the Air Council, which consists of the King, as Chief of the Air Force, the Secretary of State for Air, who is President, the Under-Secretary of State for Air, who is Vice-President, Chief of Air Staff, Air Member for Personnel, Air Member for Supply and Research, and Secretary to the Council.

There are four main Home Commands of the R.A.F.:

The Fighter Command, whose most important duty is the defence of the British Isles.

The Bomber Command, the offensive branch of the Air Force.

The Coastal Command, which is responsible for reconnaisance, U-boat hunting, guarding convoys and sea rescues, on the waters surrounding the British Isles from Norway to Gibraltar and from Germany to Iceland and the mid-Atlantic.

The Army Co-operation Command—the branch which works with the army—specializes in reconnaisance, photography, bombing, dropping supplies, transport, etc.

In addition to these are the *Training Command*, the *Maintenance Command*, the *Balloon Command*, the *Ferry Command* and the *Reserve Command*.

The Overseas Commands are mainly responsible for keeping open the air and sea routes of the Empire.

Commands are divided into *Groups* which are again divided into *Stations*. Each Station has several *Squadrons*, which normally consist of 9 planes each, posted at it. There are three *Flights* of three planes each to a Squadron.

The Royal Air Force Volunteer Reserve is made up of men between conscription age and 48, many of whom were drawn from the *Civil Air Guard* which was set up before the outbreak of war. This reserve is mainly employed in non-operational duties as instructors and ferry pilots.

The Ground Staff is composed of technicians and tradesmen who look after the planes and undertake the many administrative and scientific jobs connected with the running of an air field. A considerable staff is also required to look after the welfare of the flying personnel.

The Women's Auxiliary Air Force—W.A.A.F.—forms a part of the ground staff; they undertake technical, administrative and domestic work.

The Royal Observer Corps—volunteers who are in some cases paid by the hour—watching posts throughout the country reporting on enemy aircraft and plotting their course. This corps, set up unofficially before the war, is now an officially recognized branch of the R.A.F. It includes both men and women. Present strength about 30,000. Reservation age for whole-time members is 35. Women may be enrolled where men cannot.

The Air Transport Auxiliary—A corps of men and women pilots organized by British Airways under the Air Ministry. These pilots are employed in ferrying planes between the aerodromes and factories and repair plants.

Training

British Commonwealth Air Training Plan. A great number of airmen are in training in various parts of the Empire. In Canada the British Commonwealth Air Training Plan, in December 1941, was much ahead of schedule and in 1942 was extended to March, 1945. Over 131 establishments are in operation.

Other organizations exist in Australia, New Zealand, South Africa and Rhodesia. The Colonial Governments of Malaya, Trinidad and Bermuda have devised arrangements for giving elementary flying training. A full-scale training organization has been formed in India.

Air Training Corps

The Air Training Corps provides a scheme to give spare time training to boys over 16 who wish later to join the R.A.F. The scheme is designed to bring them up to the educational standard required for entry into the R.A.F. and to give them a grounding in special air force work. The corps has school, university and local units. Training is given free, admission to the corps being dependent on a recommendation from the candidate's school teacher.

EQUIVALENT RANKS OF THE NAVY, ARMY AND AIR FORCE

ROYAL NAVY	ARMY	ROYAL AIR FORCE
Commissioned Warrant Officer	Second Lieutenant	Pilot Officer
Sub-Lieutenant	Lieutenant	Flying Officer
Lieutenant	Captain	Flight Lieutenant
Lieutenant-Commander	Major	Squadron Leader
Commander	Lieutenant-Colonel	Wing Commander
Captain	Colonel	Group Captain
Commodore	Brigadier	Air Commodore
Rear-Admiral	Major-General	Air Vice-Marshal
Vice-Admiral	Lieutenant-General	Air Marshal
Admiral	General	Air Chief Marshal
Admiral of the Fleet	Field Marshal	Marshal of the Royal Air Force

BRITAIN'S AUXILIARY WAR SERVICES

An interesting and important development in Britain's national war effort has been the establishment of auxiliary services on a nation-wide basis.

Civil defence was organized to demand the co-operation of every citizen, and efforts were made by civic authorities in every part of the United Kingdom to ensure that, in every possible emergency, maintenance of order, the continuance of business and industry, and the protection of vital communications should be preserved. The number of civilian auxiliaries is estimated (Sept. 1942) at 6,000,000, of whom 4,500,000 at least are Fire Guards.

A.R.P. (AIR RAID PRECAUTIONS)

Ministry of Home Security, Whitehall

A.R.P. falls under the control of the Ministry of Home Security, Whitehall, S.W., but is administered through the local government authorities of the U.K. The evacuation of children from industrial and crowded areas; the organization of medical and hospital services; the provision of gas-masks for every man, woman and child, and steel shelters for every householder who wished to possess one; the protection of public buildings, and the erection of public shelters are illustrations of air raid measures taken throughout the whole of the United Kingdom.

A.R.P. (AIR RAID WARDENS)

Ministry of Home Security, Whitehall

Among the many duties which devolve upon the Air Raid Warden are the distribution and fitting of gas-masks to the residents in his area, to see that the houses and shops in his sector rigidly adhere to the black-out regulations, and to get people off the streets and into shelter whenever air raids are in progress. Other A.R.P. workers include stretcher-bearers, decontaminators, and first aid squads.

Compulsory Fire Watching of premises by all able-bodied men of 18 to 60 years of age, except by specific exemption, now forms part of the general A.R.P. organization.

WOMEN'S VOLUNTARY SERVICES

41 TOTHILL STREET, WESTMINSTER, S.W.

Chairman.....The Dowager Marchioness of Reading
General Secretary.....Mrs. M. E. Nanson

The Women's Voluntary Services for civil defence is a national voluntary organization which, in co-operation with the various departments concerned, and under the Ministry of Home Security undertakes the enrolment of women in the different branches of civil defence work. The services with which it particularly deals are air raid precautions, nursing and first aid services, mobile canteens and kitchens, and evacuation.

In October, 1942, it had 1,500 offices throughout the British Isles with a register of 1,033,357 members.

ROYAL OBSERVER CORPS (ANTI-AIRCRAFT)

c/o Air Ministry, London, W.C.

See *Royal Air Force.*

THE ROYAL AIR FORCE VOLUNTEER RESERVE

This consists of men between conscription age and 48, many of whom were drawn from the Civil Air Guard. This reserve is mainly employed in non-operational duties as instructors and ferry pilots.

WOMEN'S AUXILIARY AIR FORCE

c/o Air Ministry, London, W.C.

The W.A.A.F.'s were formed in 1939 to provide a body of capable young women trained to take on non-flying duties behind the lines in war time with the R.A.F. This force, now under the direct command of the R.A.F., is largely responsible for manning of the Balloon Barrage. It also replaces airmen by airwomen in 60 different ground appointments and trades, including clerks, fabric workers, radio operators, aircraft hands, cooks, equipment assistants, etc. Pay ranges from 1s. 4d. to 22s. 4d. per day. Age limit is 18 to 43. Uniform is Airforce Blue. Enrollment over 100,000.

Ranks: Air Commandant, Group Officer, Wing Commandant, Squadron Commandant, Flight Officer, Section Officer, Asst. Section Officer, Sr. Sergeant, Sergeant, Corporal, Aircraftwoman 1st Class, Aircraftwoman 2nd Class.

AIR DEFENCE CADETS

c/o Air Ministry, London, W.C.

Some time before the war the Air League undertook to raise 20,000 air cadets in the country, to provide a reservoir from which British aviation could draw in time of emergency. Cadets are enrolled between the ages of 14 and 18, and are given instruction in the general theory of flight, airmanship, air navigation, aircraft engineering and maintenance, wireless and A.R.P., operations of the observer corps, balloon barrage, searchlight and anti-aircraft gunners.

AIR TRAINING CORPS

An important new long-term training scheme to increase the number of pilots, navigators, and technicians for the Royal Air Force and the Fleet Air Arm came into operation on 1st February, 1941. This is known as the Air Training Corps and was instituted to provide pre-entry training for young candidates for air-crew and technical duties. Units are formed at the Universities, at private and secondary schools, and locally. On the completion of the course, candidates who are regarded as suitable for commissions, go direct to a flying training or observer training school. The age limit is 16 to 18 years.

R.A.F. CIVILIAN WIRELESS RESERVE AND R.N. (VOLUNTEER) RESERVE

c/o Air Ministry, London, W.C.

This organization is composed of proficient amateur wireless operators, mainly holders of G.P.O. Transmitting and Experimental Licenses.

NATIONAL FIRE SERVICE

To meet the risk of destruction and fires anticipated by mass air attack, the Auxiliary Fire Service was brought into being by the Air Raid Precautions Act, 1937. In 1942 this service was re-organized and is now administered under the Secretary of State (Home Office) through a Fire Service Council and local Deputy Commissioners.

The duties of the auxiliary firemen fall into several categories. The majority are trained for active fire-fighting duties, and have their own appliances—pumps of different types and capacities—and they work side by side with the permanent brigade. Others are serving with emergency water units.

In 1941 compulsory Fire-Guard service was introduced. In the areas concerned all fit men between the ages of 18 and 60 are required to undertake service unless they are in the categories of persons exempted. Members of the Fire-Guard are on duty up to 48 hours per month, during the hours of darkness. During 1942 an order was made making Fire Guard duty compulsory for women aged between 20 and 45, and with it an order for the compulsory training of all fire-guards, and the extension of obligation to men not hitherto compelled to perform fire-guard duties.

Women's Branch

Women are recruited for the London Auxiliary Fire Service in two categories: 1. Motor drivers. Their three main duties are: (a) To act as car despatch riders (b) to act as drivers of light vans or cars for towing trailer pumps to fires (c) to act as drivers of staff cars. 2. Watch-room workers. The principal duties are: (a) To take in fire calls and to order on the appropriate appliances (b) to receive information as to damaged water, gas and electricity mains, roads rendered impassable, collapsed buildings, poison gas, etc. (c) to maintain the necessary records as to fires, casualties, etc.

W.R. (Police War Reserve)
New Scotland Yard, London, S.W.

In war time members of this reserve are paid and receive free medical treatment. Compensation is payable in respect of death or disablement in the course of duty. In most forces there exists a first-class organization of Special Constables.

Women's Auxiliary Police Corps

Employment of women in the Police service has become general, not only in the capacity of women police but also as members of the W.A.P.C., performing clerical, telephone, canteen and motor duties.

Home Guard

The force called the Home Guard was established, under the name of Local Defence Volunteers, by order in Council, May 17th, 1940.

For more information see under "British Army".

W.R.N.S. (Women's Royal Naval Service)
(The "Wrens")
50 Charing Cross, London, S.W. 1

The "Wrens" were organized in 1917, demobilized after the last war, re-organized in April, 1939.

Ranks: Officers: Chief Officer, First Officer and Second Officer. Ratings: Chief Wren, Leading Wren and Wren. Uniform of a naval type is worn. Age limits, 17½ to 45. Enrolment, Oct. 1942, 32,000 ratings and 600 officers.

Except for those members who man small harbor vessels, "Wrens" do not go to sea, but they replace men in about 40 categories of shore duties. Included among these are coders, signallers, parachute packers, fitters' mates, meteorologists and dispatch riders. Wrens attached to the Fleet Air Arm undertake many of the same duties as members of the W.A.A.F.

A.T.S. (Women's Auxiliary Territorial Service)
War Office, Hobart House, Grosvenor Place, London, S.W.

Director and Chief Controller..... Mrs. Jean Knox

This service was formed so that in time of war, women could release soldiers from routine work which they could perform equally well, such as cooking, typing, laundry work and storekeeping. Members of the A.T.S. are now employed in 60 trades, including gunnery research, radiolocation, etc. The director of the A.T.S. is responsible directly to the director general, Territorial Army.

In April 1941 some changes were made in Commissioned Officers' titles which are now: Chf. Controller, Snr. Controller, Controller, Chf. Comdr., Snr. Comdr., Jnr. Comdr., Subaltern, Second Subaltern, with pay ranging from 28s. 8d. to 7s. 4d. per day. *Non-Commissioned:* Warrant Officer Class 1, Warrant Officer Class 2, Staff Sergeant, Sergeant Cook, Sergeant, Lance Sergeant, Corporal, Lance Corporal, Private with pay ranging from 1s. 8d. to 8s. 4d. per day. Enrolment, some 200,000. In June, 1942, 13,500 were serving guns in anti-aircraft batteries.

Women's Land Army

Ministry of Agriculture, Balcombe, Hayward's Heath, Sussex.

The Women's Land Army is an active and enthusiastic corps of home defence workers. They are being trained at farm institutes in such subjects as tractor management and various agricultural jobs releasing men for other duties. Enrolment, 1942, over 50,000 full-time members.

British Red Cross Society
3 Belgrave Square, London, S.W.

The War organization of the British Red Cross Society and Order of St. John of Jerusalem provides one of the finest medical and nursing Services in the British Commonwealth. Its members, numbering many thousands enrol for V.A.D. service in Naval, Military or Air Force Hospitals; for mobile or immobile service, full or part time duty in Emergency Hospitals and for duties in First Aid Posts or with First Aid parties as well as other branches of nursing, civil or military. Many of its members, including the St. John Ambulance Brigade (men and women) are entirely voluntary and unpaid.

Women's Transport Service (F.A.N.Y.)
31a Wilton Place, Knightsbridge, London, S.W.

Originally known as the Field Army Nursing Yeomanry, the work of this Corps is divided into two Sections. Enrolment, about 5,000.

(1) The Motor Companies, A.T.S., which come under the general administration of the Auxiliary Territorial Service and

(2) Voluntary transport workers (motor drivers) working under their own officers for various organizations including the American Ambulance, the Polish forces, the Home Guard, etc.

Mechanized Transport Corps (M.T.C.)
34 Lower Belgrave Street, London, S.W.

This voluntary organization, founded in 1939, provides automobile drivers to a number of British Ministries such as the Home Office, Ministry of Pensions, Ministry of Supply, Civil Defence, etc. 120 members of this Corps served both with the French Fighting forces and with the refugees in the South, and all took part in the great retreat.

Although the Corps does not come under the discipline of any Service Ministry, it is run on military lines and is subject to strict internal discipline. It numbers some 2,000 members, many of whom provide their own cars.

The Women's Legion
2 Ebury Mews, Eccleston Street, London, S.W.

The motor drivers Corps was formed in January, 1916, as a Section of the Women's Legion for the purpose of supplying women drivers to the R.A.S.C. during the 1914-1918 war. After that war a reserve was formed of Ex-Service women and in 1927 the Women's Legion Motor Drivers received official recognition as a Volunteer Corps. Their work now covers motor driving, map reading, car maintenance, Air Raid Precaution and various other duties and members are enrolled for Home or Overseas Service.

Women's Institutes
National Federation of Women's Institutes, Puddephats Farm, Markyate, Herts.
President.....Lady Denman.

The National Federation of Women's Institutes representing 300,000 members of the Women's Institute, has done valuable war work particularly in the organization of the evacuation of mothers and children to Reception areas in the United Kingdom and in their welfare after arrival.

The Balloon Barrage

This is a department of the R.A.F. but has its own organization.

Balloon Command has an Air Vice-Marshal at its head and is responsible for all barrages.

Regional control is maintained by groups, the largest being London. Four centres subdivide the work of defending London, each centre maintaining its squadrons, flights and balloon sites.

The force consists of a combination of regulars, volunteer reservists and auxiliaries.

The basic function of the barrage is to keep the enemy air-craft at a certain height and to prevent dive-bombing.

The manning of the balloons and their maintenance is now very largely in the hands of the W.A.A.F.

The Air Transport Auxiliary (A.T.A.)

Consists of several hundred pilots from various countries, who are engaged in ferrying planes from factories to air bases.

Sea Cadet Corps.

This is an organization run by the Navy League and recognized officially by the Admiralty. Its object is to encourage boys towards seafaring careers by providing preliminary training from the age of 12 in local units.

Queen's Messengers

In convoys made up of mobile canteens, kitchen lorries and water tankers, the Queen's Messengers take food to bombed areas after raids. 136 of these vans have been presented by the United States of America. They are mostly manned by members of the W.V.S., who cook food in the kitchen lorries en route.

N.A.A.F.I.

Navy, Army and Air Force Institutes.

Registered Address: Imperial Court, Kennington Lane, S.E.

Secretary.....F. H. Crosier
Representative in Canada, Room 27, Windsor Station, Montreal.

This organization is the officially recognized Co-operative Society for all soldiers, sailors and airmen. It provides canteens in all parts of the world.

In the last peace year the trade of the Institutes reached a total of £10,000,000. In 1942 there were over 4,000 canteens open with a staff of 36,000 and a weekly turnover of more than £1,000,000.

Searchlight Defences

The present force of the Searchlight Defence Units is over 70,000. Searchlights with a candle power of about 200 million are used. Detachments are armed with rifles and Lewis guns.

Each unit comprises some 350 men and 24 searchlights. About 10 men are allotted to each post. They formerly used a sound-locator with large moveable trumpets 4½ feet apart. The more scientific system of Radiolocation has completely revolutionized the method of enemy aircraft detection. This came into general operation during 1941.

The Civil Nursing Reserve

Ministry of Health, Whitehall, S.W.

When war was declared the Civil Nursing Reserve was formed to enrol recruits and place trained nurses in jobs where they were most needed. All hospitals throughout the country were grouped into sectors with a matron in charge of the staffing of each sector.

Every hospital has a nucleus of its permanent pre-war staff, but a large proportion of the staff is provided by the Civil Nursing Reserve and members of the Red Cross and St. John. The C.N.R. has its own uniform and provides nurses of every grade—the State-registered nurse, the assistant nurse (with some training), the nursing auxiliary who has taken her First Aid and Home Nursing examinations and has had fifty hours' hospital experience; and the raw recruit to nursing who does a fortnight's intensive training in hospital before she is drafted out as an auxiliary.

Pay varies from £110 per annum for the fully trained resident nurse to £1 per week for the auxiliary. A probationer receives £40 per annum. Most nurses work a fifty-two-hour week; others forty-eight hours, notably in L.C.C. hospitals, but this is not general.

The National Council of Social Service

Head Office: 26 Bedford Square, London, W.C. 1
President: Sir Malcolm Stewart, Bt., O.B.E., D.L.
Secretary: G. E. Haynes.

This Council was founded in 1919. It incorporates representatives of the principal voluntary organizations and statutory authorities.

Its aims are to develop co-operation between statutory and voluntary social services; to provide a clearing house of information on the social services; to promote social service; to provide a headquarters for certain representative provincial organizations; to administer, and advise on the administration of grants-in-aid from Government Departments and charitable trusts; the development of social and cultural activities through local organizations; publication of Citizens' Advice Notes; welfare work in heavily bombed areas, and in reception areas.

The Council is represented by a senior officer in each of the Civil Defence Regions.

*CANALS IN CANADA

(Under the control of the Department of Transport)

Names.	Location.	Length in Miles.	Locks.			
			No.	Minimum dimensions		
				Length	Width.	Depth
				ft.	ft.	ft.
St. Lawrence—						
Lachine	Montreal to Lachine	8 74	5	270	45	14
Soulanges	Cascades Point to Coteau Landing	14 67	5	280	46	15
Cornwall	Cornwall to Dickinson's Landing	11 00	6	270	43.67	14
Farran's	Farran's Point Rapids	1 28	1	800	50	16
Rapide Plat	Morrisburg	3 89	2	270	45	14
Galops	Iroquois to Cardinal	7.36	3	270	45	14
Welland Ship	Port Weller, Lake Ontario, to Port Colborne, Lake Erie (min. depth between locks 25 feet).. There is a rise of 326 feet between lakes Ontario and Erie.	27.60	8	859	80	30
Sault Ste. Marie	Sault Ste. Marie, Ont.	1.38	1	900	60	18.25
Richelieu river—						
St. Ours Lock	St. Ours, Que.	0.12	1	339	45	12
Chambly	Chambly to St. Johns, Que.	11.78	9	120.5	23.25	6.5
Ottawa River—						
Ste. Anne	Junction of St. Lawrence and Ottawa rivers	0.12	1	200	45	9
Carillon	Carillon Rapids, Ottawa river	0.94	2	200	45	9
Grenville	Long Sault Rapids, Ottawa river	5.94	5	200	45	9.5
Miscellaneous—						
Rideau	Ottawa to Kingston	126.25	47	134	33	5
	Rideau Lake to Perth (Tay Branch)	6.50	2	134	33	5
Murray	Isthmus of Murray, Bay of Quinte	5.15	–	–	–	–
Trent	Trenton to Peterborough lock, Peterborough	88.74	18	175	33	6
	Peterborough lock to Swift Rapids	135.7	24	134	33	6
	Swift Rapids to Port Severn	16.0	M	arine R	'ys	4
	Port Severn Lock	–	1	100	25	6
	Sturgeon Lake to Lindsay (Scugog Branch)	8.35	1	142	33	6
	Lindsay to Port Perry (Scugog Branch)	26.65	–	–	–	–
St Peters	St. Peter's Bay to Bras d'Or Lakes, Cape Breton, N.S.	0.50	1	300	48	18

**Courtesy "Canada Year Book."*

IMPORTS AND EXPORTS—DOMINION OF CANADA

Statement showing the Value of Merchandise Imports entered for Consumption and Exports of Canadian Produce, from and to each Country, during the Twelve Months (Fiscal Year) ended December 31st, 1940.

Owing to Wartime restrictions figures for 1941 are not available for publication.

(Compiled by the External Trade Branch, Dominion Bureau of Statistics)

Countries	1940 (Dec. 31) Imports for Consumpt'n Mdse.	Exports of Canadian Produce Mdse.
British Empire	$	$
United Kingdom	161,216,352	508,095,949
Irish Free State	372,277	5,775,895
Aden	792	102,107
Africa—British East	1,738,890	4,790,012
British South	3,443,466	37,874,145
Southern Rhodesia	139,684	1,865,067
British West	1,087,554	602,141
Bermuda	61,406	1,566,952
British East Indies—		
British India	16,042,369	11,241,674
Burma	570,230	361,492
Ceylon	4,640,673	392,017
Straits Settlements	27,076,156	4,281,111
Other	166,835	8,005
British Guiana	8,965,041	2,579,192
British Honduras	187,852	317,770
British Sudan	25,701	99,210
British West Indies—		
Barbados	3,582,302	1,999,004
Jamaica	4,177,534	5,716,705
Trinidad and Tobago	3,111,311	7,422,510
Falkland Islands	—	759
Other	1,413,472	2,223,036
Gibraltar	—	7,749
Hong Kong	861,631	1,718,829
Malta	6,484	22,425
Newfoundland	3,075,036	12,640,233
Oceania—Australia	16,570,676	33,860,272
Fiji	3,099,664	337,798
New Zealand	5,737,817	9,785,502
Other	—	3,087
Palestine	11,930	266,491
Total British Empire	267,383,135	655,957,139
Foreign Countries		
Abyssinia	203	—
Argentina	6,541,862	6,107,215
Austria	—	—
Belgium	3,392,958	1,289,803
Bolivia	34,415	237,053
Brazil	6,243,342	5,062,829
Chile	174,688	1,436,333
China	4,524,113	2,503,512
Colombia	9,850,734	1,437,709
Costa Rica	112,587	210,810
Cuba	1,430,735	1,858,853
Czechoslovakia	—	—
Denmark	67,776	117,140
Ecuador	25,676	130,721
Egypt	980,664	8,395,558
Estonia	820	10,865
Finland	11,445	89,393
France	4,698,843	11,924,203
French Africa	30,888	44,856

Countries	1940 (Dec. 31) Imports for Consumpt'n Mdse.	Exports of Canadian Produce Mdse.
Foreign Countries—Contd.	$	$
French West Indies	5,833	230,886
St. Pierre & Miquelon	7,956	277,842
Germany	349,037	—
Greece	120,026	737
Guatemala	59,011	203,705
Hayti	227,441	128,159
Honduras	45,976	127,751
Iraq (Mesopotamia)	515,221	99,051
Italy	1,342,971	942,850
Japan	5,887,330	11,366,892
Korea	—	17
Latvia	15,946	—
Mexico	733,797	4,328,406
Morocco	39,613	37,859
Netherlands	1,170,442	1,395,652
Dutch East Indies	1,811,233	1,532,897
Dutch Guiana	77,732	70,703
Dutch West Indies	851,576	222,923
Nicaragua	1,805	130,667
Norway	268,241	3,210,222
Panama	23,322	532,246
Paraguay	63,843	13,897
Persia	83,937	32,837
Peru	712,418	1,527,210
Poland and Danzig	3,466	—
Portugal	581,304	1,356,546
Azores and Madeira	207,115	101,883
Portuguese Africa	51,308	1,985,288
Roumania	10,626	61,160
Russia (U.S.S.R.)	98,779	591
Salvador	44,420	194,141
San Domingo	3,791,690	191,574
Siam	57,204	264,201
Spain	1,110,777	346,824
Canary Islands	11,872	1,212
Sweden	1,586,823	586,920
Switzerland	3,547,119	744,157
Syria	3,397	13,064
Turkey	175,084	1,066
United States	744,231,156	442,984,157
Alaska	143,163	133,673
Hawaii	389,366	1,160,411
Philippine Islands	690,523	1,517,536
Puerto Rico	84,918	656,526
Uruguay	431,157	610,077
Venezuela	3,118,309	1,719,511
Yugoslavia	62,375	1,128
Other Foreign Countries	1,599,177	1,095,373
Total Foreign Countries	814,567,584	522,997,281
Grand Total	1,081,950,719	1,178,954,420
Total Trade	2,275,168,311	

LAND AND FRESH WATER AREA OF CANADA
BY PROVINCES AND TERRITORIES*

Province or Territory	Land† Sq. Miles	Fresh Water† Sq. Miles	Total† Sq. Miles
Prince Edward Island	2,184	—	2,184
Nova Scotia	20,743	325	21,068
New Brunswick	27,473	512	27,985
Quebec	523,534	71,000	594,534
Ontario	363,282	49,300	412,582
Manitoba	219,723	26,789	246,512
Saskatchewan	237,975	13,725	251,700
Alberta	248,800	6,485	255,285
British Columbia	359,279	6,976	366,255
Yukon	205,346	1,730	207,076
North West Territories:—Franklin	546,532	7,500	554,032
Keewatin	218,460	9,700	228,160
Mackenzie	493,225	34,265	527,490
Totals	3,466,556	228,307	3,694,863

*The salt water areas of Canada are excluded †Approximate.

STATISTICS OF GROWTH AND PROGRESS IN CANADA

Compiled by Dominion Bureau of Statistics

Year	Population.	Wheat Production	Acreage of Field Crops	Value of Field Crops	Live Stock on Farms.	Dairy Factory Production	Fisheries Production
	000's omitted	000 bushels	000 acres	$000,000	$000,000	$000	$000
1871	3,689	16,724	.....	.....	.....	.....	7,573
1881	4,325	32,350	.....	.....	.....	.....	15,817
1891	4,833	42,223	.....	.....	.....	.....	18,978
1901	5,371	55,572	.....	195	269	29,732	25,737
1911	7,207	132,078	.....	598	615	39,048	34,668
1921	8,788	300,858	59,635	932	766	111,924	34,932
1928	9,833	566,726	59,352	1,125	861	144,374	55,051
1929	10,027	304,520	61,207	949	857	141,390	53,519
1930	10,206	420,672	62,215	662	687	126,624	47,804
1931	10,376	321,325	58,075	432	468	104,482	30,517
1932	10,506	443,061	59,643	453	375	86,106	25,957
1933	10,681	281,892	58,533	454	403	87,218	27,497
1934	10,824	275,849	55,990	549	414	100,215	34,022
1935	10,935	281,935	57,016	512	489	108,031	34,428
1936	11,028	219,218	58,147	612	527	121,220	39,165
1937	11,120	180,210	57,827	556	555	136,183	38,976
1938	11,209	360,010	58,060	550	543	140,849	40,493
1939	11,315	520,623	59,225	686	602	135,813	40,076
1940	11,385	540,190	60,896	677	641	151,510	45,119
1941	11,420	299,401	58,480	648	771	.....	62,259

MINERAL PRODUCTION

Year.	Gold. 000 oz.	Silver. 000 oz.	Nickel. 000 lb.	Copper. 000 lb.	Coal 000 tons.	Cement 000 brls.	Value $000,000
1871	105	355	.....	.....	1,064	.....	.....
1881	64	415	839	3,260	1,537	70	10
1891	45	3,205	4,035	9,529	3,578	93	19
1901	1,167	8,473	9,189	37,827	6,486	450	66
1911	473	25,460	34,099	55,648	11,323	5,693	103
1921	926	18,581	19,293	47,621	15,057	5,753	172
1930	2,102	26,444	103,769	303,478	14,881	11,033	280
1931	2,694	20,562	65,666	292,304	12,243	10,162	228
1932	3,044	18,348	30,328	247,679	11,739	4,499	183
1934	2,972	16,415	128,687	364,761	13,810	3,783	278
1935	3,285	16,619	138,516	418,998	13,888	3,648	312
1936	3,748	18,334	169,739	421,028	15,229	4,509	362
1937	4,096	22,978	224,905	530,029	15,836	6,169	457
1938	4,725	22,219	210,573	571,250	14,295	5,519	442
1939	5,094	23,164	226,106	608,826	15,537	5,731	475
1940	5,311	23,834	[1]	[1]	17,567	7,560	530
1941	5,352	21,755	[1]	[1]	18,222	8,369	561

[1] War-time restrictions preclude the publication of data.

Year.	Gross Value of Manufacturing Production.	Employees in Manufacturing.	Pig Iron Production	Raw Sugar Imports [1]	Crude Rubber Imports. [1]	Raw Cotton Imports [1]	Crude Petroleum Imports [1]	Construction Contracts Awarded [2]
	$000,000	000's omitted.	000 long tons	000 tons	000 lb.	000 lb.	000 gals.	$000.
1871	222	188	.....	.....	.....	.....	.....	.....
1881	310	255	22	.....	.....	.....	.....	.....
1891	369	272	21	.....	.....	.....	.....	.....
1901	481	339	245	.....	.....	.....	.....	.....
1911	1,165	515	819	.....	.....	.....	.....	.....
1921	2,489	439	594	.....	.....	.....	.....	240,133
1930	3,280	615	747	406	64,517	108,581	1,086,902	457,000
1931	2,555	529	420	399	56,611	103,447	1,074,440	315,482
1933	1,954	467	227	243	43,300	126,433	1,023,456	97,290
1934	2,394	520	405	327	63,739	148,603	1,107,328	125,812
1935	2,654	557	600	285	60,229	126,745	1,188,873	160,305
1936	3,002	594	678	333	62,453	155,555	1,259,294	162,588
1937	3,625	660	899	238	61,035	166,485	1,362,082	224,057
1938	3,338	642	705	312	57,599	145,090	1,228,630	187,278
1939	3,475	658	756	268	70,851	170,882	1,298,368	187,179
1940	4,529	762	1,169	142	114,455	227,314	1,491,929	346,010
1941	.....	....	1,364	[3]	[3]	[3]	[3]	393,991

[1] Calendar years ended Dec. 31. [2] Data from *MacLean Building Review*. [3] War-time restrictions preclude the publication of data.

STATISTICS OF GROWTH AND PROGRESS IN CANADA

Continued

Year.	Exports.	Imports.	Wholesale Prices Index No. 1913 = 100	Railway Gross Revenues.	Railway Operating Expenses	Tons of Revenue Freight Carried One Mile.	Freight Carried on Welland Canal.	Vessels other than Coastal, Entered and Cleared.[3]
	$000,000	$000,000		$000,000	$000,000	000,000's omitted	000 tons.	000 net tons.
1871....	[1]	[1]	.....	19	16	.....	1,478	13,126
1881....	[1]	[1]	.....	28	20	.....	687	13,802
1891....	[1]	[1]	91.4	48	35	.....	975	18,803
1901....	[1]	[1]	84.5	73	50	.....	620	26,030
1911....	[1]	[1]	95.0	189	131	16,048	2,538	47,430
1921....	791	799	171.8	458	423	26,622	3,076	54,649
1929....	1,178	1,178	149.3	534	433	35,026	4,770	93,735
1931....	600	628	112.6	359	321	25,707	7,274	90,912
1933....	535	401	104.8	270	233	21,093	9,194	76,272
1934....	656	513	111.8	301	252	23,320	9 280	82,625
1935....	738	550	112.6	310	264	24,235	8,953	86,435
1936....	951	635	116.5	335	283	26,367	10,437	87,524
1937....	1,012	809	132.1	355	301	26,872	11,748	94,587
1938....	849	677	122.8	337	296	26,780	12,633	91,360
1939....	936	751	117.6	367	304	31,250	11,728	91,827
1940....	1,193	1,082	129.5	429	335	37,898	12,906	95,363
1941....	[3]	[3]	140.6	533	339	49,747	13,230	32,580[8]

Year.	Automobile Registrations	Telephones in Use	Post Office and Money Order Revenue.[2]	Index Numbers of Rates of Wages[5] 1935-39 = 100	Strikes and Lockouts. Employees Affected.	Strikes and Lockouts. Time Lost Working Days.	Dominion Finance.[4] Ordinary Revenue.[2]	Ordinary Expenditure.[2]	Net Debt.[2]
	000's omitted	000's omitted	$000		000's omitted	000's omitted	$000,000	$000,000	$000,000
1871....	.....	.....	613	.....	.....	.....	19	16	78
1881....	.....	.....	1,352	.....	.....	.....	30	26	155
1891....	.....	.....	2,516	.....	.....	.....	39	36	238
1901....	.....	.....	3,442	39.6	24	738	53	47	268
1911....	22	303	9,147	51.8	29	1 821	118	88	340
1921....	465	902	26,706	102.7	28	1,0:9	434	361	2,341
1930....	1,232	1,403	33,345	105.2	14	92	441	358	2,178
1931....	1,201	1,364	30,212	101.7	11	204	350	394	2,261
1933....	1,083	1,192	30,825	89.6	27	318	307	359	2,596
1934....	1,130	1,197	33,671	90,5	46	575	324	347	2,730
1935....	1,176	1,209	34,923	93.1	33	289	358	360	2,846
1936....	1,240	1,266	32,508	94.8	35	277	372	373	3,006
1937....	1,320	1,323	34,275	101.8	72	886	445	387	3,084
1938....	1,395	1,359	35,546	104.9	20	149	510	415	3,102
1939....	1,439	1,397	35.288	105.3	41	2:5	498	413	3 153
1940....	1,501	1,461	36,729	108.4	61	266	542	398	3,271
1941....	1,569	.....	40,383	118.9	87	434	860	391	3,349
1942....	.....	.....	45,944	.....	..	...	1,464	445	4,045

Year.	Dominion or Bk. of Can. Notes in Circulat'n.[4]	Bank Notes in Circulation.	Chartered Banks. Assets.	Liabilities excluding Capital and Reserves.	Demand Deposits.	Notice Deposits.	Total Loans.	Dominion Life Insurance, Amount at Risk Dec. 31[6]
	$000,000	$000,000	$000,000	$000,000	$000,000	$000,000	$000,000	$000,000
1871....	.....	21	125	80	.....	.....	85	46
1881....	.....	29	201	127	.....	.....	117	103
1891....	16	33	269	187	.....	.....	171	261
1901....	28	51	532	420	95	222	388	464
1911....	100	90	1,303	1,098	305	569	927	950
1921....	272	195	2,842	2,556	552	1,289	1,781	2,93[illegible]
1929....	204	178	3.528	3,216	696	1,480	2,279	6,157
1931....	153	142	3,066	2,742	579	1,438	1,764	6,623
1933....	179	130	2,831	2.518	489	1,378	1.409	6,248
1934....	190	136	2,838	2,549	514	1,373	1,374	6,221
1935....	127	126	2.957	2,668	569	1,445	1,276	6,259
1936....	105	120	3,145	2 856	618	1,518	1,141	6,403
1937....	141	110	3.317	3,026	691	1,574	1,201	6,542
1938....	161	100	3.349	3.057	690	1,630	1,201	6,630
1939....	185	94	3.592	3,298	742	1.699	1,244	6,777
1940....	277	91	3.707	3.411	875	1,647	1,324	6,975
1941....	406	82	4,008	3 71[illegible]	1,088	1,616	1,403	7,349
1942....	541[7]	74[7]	4,195[7]	3,897[7]	1,289[7]	1,598[7]	1,357[7]	.....

[1]Calendar year figures are not available.
[2]Fiscal years ended March 31.
[3]War-time restrictions preclude the publication of data.
[4]Data from *Canada Gazette*.
[5]Compiled by the Department of Labour.
[6]Compiled by the Department of Insurance.
[7]As at the end of June.
[8]Statistics of clearances no longer compiled.

REVENUES AND EXPENDITURES
CANADA

Statement of the Revenue and Expenditure of the Dominion of Canada, as by Returns furnished to the Department of Finance for the Fiscal Years ended March 31st, 1941, and 1942

Revenues and Expenditures	Total April 1, 1940, to March 31, 1941	Total April 1, 1941, to March 31, 1942
Ordinary Revenue	$ cts.	$ cts.
Tax Revenues—		
Customs Import Duties—net	130,757,010 70	142,392,232 57
Excise Duties—		
Spirits, Malt, etc.	34,139,715 35	46,776,282 23
Cigars, Cigarettes and Tobacco	55,416,802 61	65,049,955 50
Licenses	45,137 00	39,336 00
	89,601,654 96	111,865,573 73
Less refunds	994,096 06	1,774,633 38
	88,607,558 90	110,090,940 35
Excise Taxes—		
Sales	184,536,132 86	246,553,265 80
Manufacturers—		
Automobiles, Rubber Tires and Tubes	11,205,879 76	16,742,175 57
Gasoline	.....	24,752,396 02
Cigars, Cigarette Papers and Tubes	3,600,934 57	4,281,157 42
Beverages	.....	6,246,618 25
Matches and Lighters	2,173,081 84	2,766,159 28
Sugar	11,894,426 97	22,009,038 87
Toilet Preparations and Soap	1,542,538 40	3,539,327 86
Electric and Gas Appliances	1,886,210 26	8,469,911 00
Phonographs, Radios and Tubes	1,288,807 83	2,361,036 89
Sundry	1,340,460 19	2,321,205 05
Amusements	.....	7,710,360 89
Tax on Pari Mutuel Bets	.....	1,081,808 01
Special Excise on Importations	1,007,987 74	860,812 21
Transportation and Communication	1,848,158 34	8,131,328 99
Stamps, Licenses, Interest, etc.	4,745,292 96	5,094,241 86
War Exchange Tax	61,932,028 59	100,873,982 24
	289,001,940 31	463,794,826 21
Less Refunds	4,834,908 81	10,369,720 68
	284,167,031 50	453,425,105 53
Income Tax—		
Individuals	75,863,078 19	189,501,795 15
Corporations	131,565,709 70	185,835,699 20
Dividends, Interest, etc.	13,042,215 85	28,268,774 94
	220,471,003 74	403,606,269 29
National Defence Tax	27,672,017 87	106,636,747 20
Excess Profits Tax	23,995,268 63	135,168,344 91
Succession Duties	.....	6,956,574 19
Taxes on Banks, Insurance Companies, etc.—		
Chartered Banks	898,326 33	786,482 50
Insurance Companies	971,365 82	1,148,207 01
Trust and Loan Companies	.....	158 71
Miscellaneous	635,866 54	701,774 12
Total Revenue from Taxes	778,175,450 03	1,360,912,836 47
Non-Tax Revenues—		
Post Office	40,383,366 45	45,993,871 83
Return on Investments	17,901,774 09	25,825,803 94
Bullion and Coinage	6,266,143 06	4,767,481 35
Premium, Discount and Exchange	6,107,026 77	11,855,510 31
Other	10,921,167 95	14,468,698 81
Total Non-Tax Revenue	81,579,478 32	102,911,366 24
Total Ordinary Revenue	859,754,928 35	1,463,824,202 71
Special Receipts and Other Credits—		
Consolidated Fund—		
Refunds of previous years' special expenditures	78,643 44	101,739 98
Refunds of previous years' war expenditures	1,221,076 15	13,200,180 08
War Donations	1,410,149 20	458,583 82
Special receipts arising out of the war	320,657 87	3,183,466 02
Canadian National Railways—		
Operating Surplus for calendar year 1941	.....	4,016,326 74
Capital Gain on redemption of 4% Consolidated Perpetual Debenture Stock	5,503,500 00	99,274 17
Dominion Stock "A" written off	4,000 00	.....
Special donations for relief of those in distress	209 00	522 90
Total	8,538,235 66	21,060,093 71
Capital Accounts—		
Refunds of previous years' expenditure	20,403 99	37,846 95
Net insurance proceeds of the P.E.I. Car Ferry S.S. Charlottetown	.....	983,806 08

REVENUES AND EXPENDITURES, CANADA—*Continued*

Revenues and Expenditures	Total April 1, 1940, to March 31, 1941	Total April 1, 1941, to March 31, 1942
	$ cts.	$ cts.
Non-Active Accounts—		
Canadian Government Merchant Marine, Ltd.—		
Balance in Contingency Reserve transferred to Receiver General of Canada	697 04	.....
National Harbours Board—		
Reduction in indebtedness	.....	32,798 47
Write-downs to Consolidated Fund—		
Seed Grain and Relief Loans	46,059 38	58,407 84
Canadian National Railways Securities Trust Stock—		
Line abandonments	2,334,349 56	2,539,187 21
Net Capital loss on sale of S.S. "Prince David" and S.S. "Prince Robert"	1,474,971 24	.....
Total Special Receipts and other Credits	12,414,716 87	24,712,140 26
Grand Total Revenue	872,169,645 22	1,488,536,342 97
Ordinary Expenditure		
Public Debt Charges—		
Interest on Public Debt	139,178,669 99	155,017,900 66
Amortization Charges	5,168,913 13	10,981,591 08
Servicing of Public Debt	260,218 77	280,275 80
Loan Flotation Charges	1,134,633 48	5,367,926 19
Total Public Debt Charges	145,742,435 37	171,647,693 73
Subsidies to Provinces	13,768,953 24	14,408,621 64
Compensation to Provinces under Dominion-Provincial Taxation Agreements	.....	21,120,443 32
Special Grants to Provinces	5,475,000 00	.....
Old Age Pensions and Pensions for Blind Persons	29,911,699 68	29,611,796 15
Wartime Prices and Trade Board—Dominion Fuel Board, Coal subsidies and subventions	*	4,880,172 42
Finance—General Expenditure	6,588,444 20	6,849,810 73
Agriculture	8,593,032 28	8,429,787 86
Justice, including Penitentiaries	5,130,249 41	5,171,299 13
Unemployment Insurance Act, Administration and Government's contribution	.....	9,630,721 16
Mines and Resources	15,264,951 67	10,708,344 94
National Defence	193,985 13	260,482 21
National Revenue	12,228,866 43	13,427,996 38
Pensions—(War, Military and Civil)	42,195,708 82	41,244,221 16
Pensions and National Health	14,641,331 38	14,089,971 58
Post Office	38,699,673 76	41,501,869 04
Public Works	11,506,678 46	11,937,004 94
Royal Canadian Mounted Police	5,194,938 89	5,603,293 92
Trade and Commerce	7,165,390 05	8,724,664 08
Transport	15,678,625 73	15,435,566 17
Other Departments	12,649,385 52	10,093,935 14
Total Ordinary Expenditure	390,629,350 02	444,777,695 70
Capital Expenditure		
Public Works	3,350,989 17	3,425,929 41
Railways	6,820 68	4,517 18
Total Capital Expenditure	3,357,809 85	3,430,446 59
War Expenditure		
War Appropriation Acts	778,424,391 89	1,382,490,828 35
Less items charged to active assets	26,379,065 83	42,816,675 93
Net War Expenditure	752,045,326 06	1,339,674,152 42
Special Expenditure		
Relief and other projects	27,646,853 34	8,500,358 67
Prairie Farm Assistance Act, 1939—		
Administration	346,764 89	422,459 67
Advances to Prairie Farm Emergency Fund	4,375,803 33	11,848,362 14
Wheat Acreage Reduction Payments	.....	30,633,763 96
Canadian Wheat Board—		
Provision for reserve to meet deficits	10,499,676 97	12,570,828 12
Total Special Expenditure	42,869,098 53	63,975,772 56
Government Owned Enterprises		
Net Income Deficit for calendar years 1940 and 1941—		
Canadian National Railways	16,965,044 18	.....
Prince Edward Island Car Ferry and Terminals	460,773 48	423,650 75
National Harbours Board, Churchill Harbour	39,913 62	32,515 38
Total losses charged to Consolidated Fund	17,465,731 28	456,166 13

* Included in departments of Mines and Resources and Trade and Commerce.

REVENUES AND EXPENDITURES, CANADA—*Continued*

Revenues and Expenditures	Total April 1, 1940, to March 31, 1941	Total April 1, 1941, to March 31, 1942
	$ cts.	$ cts.
Loans and Advances Non-Active—		
National Harbours Board	715,947 41	758,089 44
Total Government Owned Enterprises	18,181,678 69	1,214,255 57
Other Charges		
Write-down of Active and Non-Active Assets to Consolidated Fund—		
Reduction of Soldier and General Land Settlement Loans	1,011,012 35	270,826 47
Reduction of Assisted Passage Loans (Empire Settlement Advances)	244 67	96 94
Cancellation of Canadian Farm Loan Board Capital Stock	11,995 00	9,613 00
Provision for reserve for possible losses on ultimate realization of Active Loans and Advances	25,000,000 00	25,000,000 00
Seed Grain and Relief Accounts—Dept. of Mines and Resources	46,059 38	58,407 84
Canadian National Railways Securities Trust Stock—		
Reduction due to line abandonments during calendar years 1940 and 1941	2,334,349 56	2,539,187 21
Capital loss (exclusive of loss applicable to expired service life) on sale of S.S. *"Prince David"* and S.S. *"Prince Robert"*	1,474,971 24	.....
Total Charged to Consolidated Fund	29,878,632 20	27,878,131 46
Non-Active Accounts—		
Canadian National Railways Securities Trust Stock—		
Increase in Dominion's equity in the Canadian National Railways due to surplus earnings of Canadian National Railways system for calendar year 1941	.....	4,016,326 74
Increase in Dominion's equity in the Canadian National Railways due to capital gain on redemption of G.T.R. 4% Consolidated Perpetual Debenture Stock	5,503,500 00	99,274 17
The Seed Grain Loans Guarantee Act, 1937—Fulfilment of guarantees	7,136,051 09	.....
Total other Charges	42,518,183 29	31,993,732 37
Grand Total Expenditure	1,249,601,446 44	1,885,066,055 21
Excess of Expenditure over Revenue	377,431,801 22	396,529,712 24

BIRTH AND DEATH RATES, CANADA

PROVINCE	Living Births			Birth rate per 1000 of population 1941*	Deaths 1940 and 1941		Death rate per 1000 of Population		Excess births over deaths for 1941*	Infant mortality per 1000 births 1941*
	1939	1940	1941*		1940	1941*	1940	1941*		
Prince Edward Id	2,128	2,097	2,036	21.7	1,067	1,129	11.4	12.0	907	80
Nova Scotia	11,825	12,856	13,623	23.8	6,239	6,815	11.1	11.9	6,808	66
New Brunswick	11,286	11,700	12,253	27.0	4,985	5,176	11.0	11.4	7,077	76
Quebec	79,621	83,857	88,935	26.8	32,799	34,309	10.1	10.3	54,626	76
Ontario	64,123	68,524	72,177	19.2	38,503	39,179	10.2	10.4	32,998	46
Manitoba	13,583	14,771	14,812	20.5	6,339	6,495	8.7	9.0	8,317	53
Saskatchewan	18,059	19,322	18,451	20.8	6,477	6,458	7.0	7.3	11,993	51
Alberta	16,470	17,359	17,249	21.9	6,203	6,385	7.9	8.1	10,864	51
British Columbia	12,373	13,830	14,947	18.5	8,315	8,481	10.5	10.5	6,466	37
Total Canada (exclusive of Territories)	229,468	244,316	254,483	22.3	110,927	114,427	9.8	10.0	140.056	60

*Figures for 1941 are subject to minor revision.

VITAL STATISTICS COMPARED WITH OTHER COUNTRIES

COUNTRY		Infant Mortality per 1000 births	Death Rate	Birth Rate
(1)Canada	1941	60	10.0	22.3
United States (Birth Reg. Area)	1940	47	10 8	17.9
(1) England and Wales	1941	53	12.9	14.2
Union of South Africa (Whites)	1939	49	9.4	25.3
Australia	1940	39	9.8	18.0
New Zealand	1940	30	9.2	21.2
Belgium	1937	83	13.2	15.4
(1) France	1938	65	15.4	14.6
(1)Germany	1937	64	11.7	18.8
Spain	1935	109	15.3	25.2
Italy	1938	106	14.0	23.7
Austria	1937	90	13.4	12.8

[1]Preliminary figures.

BANK STATISTICS

ASSETS AND LIABILITIES

The following is a comparative statement of the Assets and Liabilities of the Banks in Canada as on the 30th June in each year.

BANK STATEMENT, 30TH JUNE, each year

LIABILITIES	1930	1939	1940	1941	1942
Capital paid up	$144,717,301	$145,500,000	$145,500,000	$145,500,000	$145,500,000
Rest or reserve	160,789,112	133,750,000	133,750,000	133,750,000	134,750,000
Circulation	165,953,624	97,346,073	97,286,050	84,144,726	74,484,966
Deposits—					
Payable on demand in Canada	623,756,914	702,232,175	821,224,527	984,330,908	1,289,174,406
Payable after notice or on a fixed day	1,410,297,492	1,680,377,190	1,608,863,422	1,466,936,129	1,598,136,326
Made by other banks in Canada	17,556,833	20,027,440	10,701,088	12,633,191	12,799,577
Deposits elsewhere than in Canada	415,157,475	503,737,167	437,375,757	449,392,800	506,011,744
Balances due other banks or agencies	76,496,927	60,322,965	47,886,549	50,036,345	54,045,456
Balance due Dominion and Prov'l Govts.	100,144,156	159,265,642	276,309,048	623,533,898	233,584,714
Advances under the Finance Act	49,700,000	.....	.....	.....	.....
Bills payable	13,674,206	207,962	66,318	7,110	37,939
Letters of credit outstanding	91,051,899	53,421,218	64,341,057	94,250,398	122,470,197
Other liabilities	4,244,474	4,840,520	5,623,109	6,534,389	5,913,213
Total liabilities	$3,274,321,892	$3,561,023,352	$3,648,926,922	$4,051,049,894	$4,176,908,568
ASSETS					
Dominion Notes	110,921,145	**45,097,789	**58,606,414	**81,874,431	**99,037,423
Specie	64,643,473	5,321,687	4,496,763	5,933,938	6,485,213
Deposits with Government for security of note circulation	6,510,471	5,618,983	5,203,160	4,928,770	4,578,733
Gold reserve	46,330,866	††204,082,549	††208,526,944	††200,348,146	††221,404,211
Notes of and cheques on other banks, U. S. and other foreign currencies	207,218,031	179,709,442	150,231,307	185,051,563	222,036,289
Due from agencies and other banks	110,221,848	248,108,588	194,877,965	199,059,676	183,738,056
Dominion and Provincial Govt. securities	294,115,588	1,212,185,399	1,312,954,685	1,440,785,181	1,626,100,202
Municipal and public securities, railway and other bonds, etc	150,022,907	313,110,374	270,069,972	247,672,362	256,897,705
Loans to Dominion and Provincial Govts	8,715,400	18,511,342	16,339,906	14,743,151	11,339,831
*Call loans on bonds and stocks	239,416,104	52,454,170	39,028,457	32,766,256	28,156,485
†Call loans on bonds and stocks	195,766,775	41,913,431	40,057,306	44,621,745	54,181,434
Loans to or deposits made in other banks					
Current loans in Canada	1,306,664,545	821,609,936	935,847,848	1,191,085,437	1,049,170,065
Current loans elsewhere than in Canada	243,577,027	144,038,405	141,300,424	135,960,282	133,866,452
Non-current loans, estimated loss provided for	7,961,293	8,979,027	7,947,601	5,501,168	4,126,648
Mortgages on real estate and real estate held by banks	12,364,418	12,045,022	11,542,093	10,395,188	9,502,159
Bank premises	77,853,487	72,051,680	71,881,743	70,331,352	69,408,985
Loans to cities, towns, municipalities and school districts	109,298,022	116,712,778	114,939,801	86,494,717	75,771,113
Liabilities to customers under letters of credit	91,051,899	53,421,218	64,341,057	94,250,398	122,470,197
Other assets	13,121,733	19,583,823	17,738,304	16,122,962	15,778,392
Total assets	$3,295,775,135	$3,574,555,643	$3,665,981,770	$4,067,926,723	$4,194,549,584

*In Canada. †Elsewhere than in Canada. **Notes of the Bank of Canada. ††Deposits with the Bank of Canada

THE LONDON & LANCASHIRE INSURANCE Co LTD

ABSOLUTE SECURITY

Head Office for Canada

19 Richmond St., West

TORONTO

W. R. HOUGHTON
Manager

P. L. WAYLETT
Assistant Manager

BANK STATISTICS

ASSETS AND LIABILITIES

AVERAGE OF THE TWELVE-MONTHLY STATEMENTS RENDERED TO THE GOVERNMENT

Calendar Year.	LIABILITIES					ASSETS		Percentage of Liabilities to the Public to Total Assets.
	Liabilities to Shareholders		Liabilities to the Public					
	Capital Paid up.	Rest or Reserve Fund.	Notes in Circulation.	Total on Deposit. [1]	Total Liabilities to the Public.	Total Loans	Total Assets	
	$	$	$	$	$	$	$	p.c.
1870	33,031,249	.....	15,149,031	48,763,205	65,685,870	66,276,961	103,197,103	63 65
1875	64,619,513	.....	23,035,639	74,642,446	104,609,356	136,029,307	186,255,330	56.17
1880	60,052,117	.....	22,529,623	85,303,814	111,838,941	102,166,115	184,276,190	60.69
1885	61,711,566	17,879,716	30,720,762	104,014,660	138,762,695	126,827,792	219,147,080	63.32
1890	59,974,902	21,127,838	32,834,511	135,548,704	173,207,587	153,301,335	254,546,329	68 05
1895	61,800,700	27,273,500	30,807,041	190,916,939	229,794,322	203,730,800	316,536,510	72.50
1900	65,154,594	32,372,394	46,574,780	305,140,242	356,394,095	279,279,761	459,715,065	77.52
1905	82,655,828	56,474,124	64,025,643	531,243,476[2]	618,678,633	559,814,918	767,490,183	80.61
1910	98,787,929	79,970,346	82,120,303	909,964,839[2]	1,019,177,601	870,100,890	1,211,452,351	84.13
1914	114,759,807	113,130,626	104,600,185	1,144,210,363[2]	1,309,944,006	1,101,880,924	1,555,676,395	84.20
1915	113,982,741	113,020,310	105,137,092	1,198,340,315[2]	1,353,629,123	1,066,252,854	1,596,424,643	84.75
1916	113,175,353	112,989,541	126,691,913	1,418,035,429[2]	1,596,905,337	1,135,866,531	1,839,286,709	86.82
1917	111,637,755	113,560,997	161,029,606	1,643,203,020[2]	1,866,228,236	1,219,161,252	2,111,559,555	88.38
1918	110,618,504	114,041,500	198,645,254	1,912,395,780[2]	2,184,359,820	1,339,660,669	2,432,331,418	89.81
1919	115,004,960	121,160,774	218,919,261	2,189,428,885[2]	2,495,582,568	1,552,971,202	2,754,568,118	90.60
1920	123,617,120	128,756,690	228,800,379	2,438,079,792[2]	2,784,068,698	1,935,449,637	3,064,133,843	90.86
1921	129,096,339	134,104,030	194,621,710	2,264,586,736[2]	2,556,454,190	1,781,184,115	2,841,782,079	89.96
1922	125,456,485	129,627,270	166,466,109	2,120,997,030[2]	2,364,822,657	1,643,643,443	2,638,776,483	89.62
1923	124,373,293	126,441,667	170,420,792	2,107,606,111[2]	2,374,308,376	1,606,932,483	2,643,773,986	92.16
1924	122,409,504	123,841,666	166,136,765	2,130,621,760[2]	2,438,771,001	1,546,792,080	2,701,427,011	90.28
1925	118,831,327	123,108,366	165,235,168	2,221,160,611[2]	2,532,832,064	1,562,017,009	2,789,619,061	90.80
1926	116,638,254	125,441,700	168,885,995	2,277,192,043[2]	2,604,601,786	1,682,379,658	2,864,019,213	90.94
1927	121,666,774	130,320,897	172,100,763	2,415,132,261[2]	2,758,324,713	1,839,905,275	3,029,680,616	91.04
1928	122,839,879	134,087,485	176,716,979	2,610,594,865[2]	3,044,742,165	2,072,403,626	3,323,163,195	91.62
1929	137,269,085	150,636,682	178,291,030	2,696,747,857[2]	3,215,503,098	2,279,247,504	3,528,468,027	91.13
1930	144,560,874	160,639,246	159,341,085	2,516,611,587[2]	2,909,530,263	2,064,597,746	3,237,073,853	89.88
1931	144,674,853	162,075,000	141,969,350	2,422,834,828[2]	2,741,554,219	1,764,088,477	3,066,018,472	89.42
1932	144,500,000	162,000,000	132,165,942	2,256,639,530[2]	2,546,149,789	1,582,667,313	2,869,429,779	88.73
1933	144,500,000	157,250,000	130,362,488	2,236,841,539[2]	2,517,934,260	1,409,067,110	2,831,393,641	88.93
1934	144,916,667	132,604,166	135,537,793	2,274,607,936[2]	2,548,720,434	1,373,683,071	2,837,919,961	89.81
1935	145,500,000	132,750,000	125,644,102	2,426,760,923[2]	2,667,950,352	1,276,430,825	2,956,577,704	90.24
1936	145,500,000	133,000,000	119,507,306	2,614,895,595[2]	2,855,622,232	1,140,557,800	3,144,506,755	90.81
1937	145,500,000	133,750,000	110,259,134	2,775,530,413[2]	3,025,721,653	1,200,574,223	3,317,087,132	91.22
1938	144,500,000	133,750,000	99,870,493	2,823,686,934[2]	3,056,684,905	1,200,692,605	3,348,708,580	91.28
1939	144,500,000	133,750,000	94,064,907	3,060,859,111[2]	3,298,351,099	1,243,616,409	3,591,564,586	91.84
1940	144,500,000	133,750,000	91,134,378	3,179,523,062[2]	3,411,104,825	1,324,021,841	3,707,316,459	92.01
1941	145,500,000	133,916,667	81,620,753	3,464,781,844	3,711,870,680	1,403,181,296	4,008,381,256	92.60

NOTE.—The statistics in this table are averages computed from the twelve-monthly returns.
[1]Includes the deposits of the Federal and Provincial Governments.
[2]Includes amounts deposited elsewhere than in Canada, not included in deposits prior to 1901.

BRANCHES OF CHARTERED BANKS IN CANADA

Numbers of Branches by Provinces in various years.

Province.	1868	1902.	1920.[1]	1930.[1]	1936.[1]	1937.[1]	1938.[1]	1939.[1]	1940.[1]	1941.[1]
P. E. Island	Nil	9	41	28	27	27	27	26	25	25
Nova Scotia	5	89	169	138	135	134	134	134	134	131
New Brunswick	4	35	121	102	98	97	98	97	97	96
Quebec	12	137	1,150	1,183	1,069	1,074	1,078	1,079	1,083	1,085
Ontario	100	349	1,586	1,409	1,224	1,209	1,210	1,208	1,208	1,207
Manitoba	Nil	52	349	239	175	169	164	164	162	159
Saskatchewan	Nil	Nil	591	447	279	248	246	241	233	229
Alberta	Nil	30	424	304	200	186	180	174	172	170
British Columbia	2	46	242	229	187	188	190	191	192	193
Yukon	Nil	Nil	3	4	4	4	5	5	5	5
Total	123	747	4,676	4,083	3,398	3,336	3,332	3,319	3,311	3,300

[1]Includes sub-agencies for receiving deposits for the banks employing them.

PUBLIC DEBT OF CANADA

Statement of the Public Debt of the Dominion of Canada, as by Returns furnished to the Department of Finance for the Fiscal Years ended March 31st, 1941, and 1942

PUBLIC DEBT	1941	1942
	$ cts.	$ cts.
LIABILITIES		
FUNDED DEBT AND TREASURY BILLS—		
Payable in Canada	3,727,769,072 93	5,390,813,428 00
Payable in London	175,221,518 97	15,450,865 42
Payable in New York	469,000,000 00	459,000,000 00
	4,371,990,591 90	5,865,264,293 42
Floating Debt	4,734,018 10	6,070,578 85
Interest Due and Unpaid	7,677,235 04	9,304,137 97
Outstanding Cheques	18,876,747 49	44,366,675 78
Bank Circulation Redemption Fund	4,818,516 43	4,478,046 45
Post Office Account—Money Orders, Postal Notes, etc., outstanding	3,597,902 47	6,900,357 60
Post Office Savings Bank Deposits	22,176,632 54	21,671,413 38
Government Annuities	156,053,072 00	172,911,035 00
Unemployment Insurance	.....	43,964,247 28
Superannuation and Retirement Funds	74,078,583 70	78,255,165 53
Insurance Funds	33,897,260 26	35,712,814 04
Indian Trust Funds	14,415,815 94	14,642,289 97
Common School Trust Fund	2,676,987 95	2,677,770 70
Other Trust Funds	13,079,353 84	17,688,458 79
Province Debt Accounts	11,919,973 07	11,919,968 64
Reserve for Losses on Wheat Marketing Guarantees	10,499,676 97	18,447,123 26
Contingent and Special Funds	268,435,669 13	294,549,048 30
Total Liabilities	5,018,928,036 83	6,648,823,424 36
ASSETS		
Cash	347,982,168 63	800,299,968 12
Special Deposits	3,336,019 63	2,943,688 42
Sinking Funds	5,232,761 34	.....
Bank of Canada Stock	5,920,000 00	5,920,000 00
Central Mortgage Bank Stock	250,000 00	250,000 00
Foreign Exchange Control Board	325,000,000 00	725,000,000 00
	687,720,949 60	1,534,413,656 54
Loans and Advances—		
To Canadian Broadcasting Corp	786,159 40	503,398 77
To Canadian Farm Loan Board (including capital stock)	37,521,468 00	36,537,282 00
To Canadian National Railway Company	165,622,533 86	416,902,399 93
To Canadian Government Merchant Marine, Ltd.	750,000 00	.....
To Canadian National (West Indies) Steamships Limited	450,000 00	450,000 00
To Canadian Pacific Railway Company	14,809,352 72	12,814,210 85
Under Dominion Housing Act, 1935, & National Housing Act, 1938	13,609,929 61	16,254,094 98
To Foreign Governments—		
Government of Greece	6,525,000 00	6,525,000 00
Government of Roumania	24,329,262 40	24,329,262 40
Under Municipal Improvements Assistance Act, 1938	5,644,606 66	5,976,260 65
To National Harbours Board	86,397,243 49	85,416,649 63
To New Westminster Harbour Commission	274,537 23	274,537 23
To Provinces—		
Housing Loans, O.C. of Dec. 3, 1918 and amendments thereto	870,500 00	130,500 00
Unemployment Relief Loans	157,492,294 23	157,275,021 49
Alberta—subsidy overpayment	468,750 00	468,750 00
Saskatchewan—War Measures Act	57,600 00	53,760 00
For Soldier and General Land Settlement	35,679,622 80	33,888,343 48
	551,418,860 40	797,799,471 41
Less—Reserve for possible losses on ultimate realization of active loans and advances	25,000,000 00	50,000,000 00
	526,418,860 40	747,799,471 41
Province Debt Accounts	2,296,156 30	2,296,151 87
Unamortized Discount and Commission on Loans	44,611,476 07	55,575,167 35
Miscellaneous Current Accounts—		
Canadian Government Railways—Working Capital	16,771,980 54	16,771,980 54
Royal Canadian Mint Purchase Accounts	4,639,734 65	3,697,855 48
Unemployment Insurance Investment Account	.....	38,750,969 28
Other Accounts	87,777,430 71	204,297,011 09
	156,096,778 27	321,389,135 61
Total Assets	1,370,236,588 27	2,603,602,263 56
Total Net Debt (no credit has been taken for non-active assets)	3,648,691,448 56	4,045,221,160 80

EXCESS PROFITS TAX ACT, 1940

(Chapter 32 of the Statutes of 1940 as amended by Chapter 15 of the Statutes of 1940-41 and Chapter 26, 1942)

Briefly, The Excess Profits Tax Act imposes a minimum tax (in addition to Income Tax) on profits, whether excess profits are earned or not.

This minimum tax was 12% for 1940 and 22% for 1941 in the case of corporations. For unincorporated taxpayers the rates were 12% for 1940 and 15% for 1941.

Thus, for 1941 and until June 30th, 1942, the excess profits tax on corporations is either

(1) 22% of the total profits, or

(2) 75% of the excess profits, whichever is the greater.

For 1942, from July 1st, 1942, the excess profits tax on corporations is

(1) 12% of the total profits

plus (2) 10% of the total profits

or

(3) 100% of Excess Profits,

i.e., (1) plus the greater of (2) or (3)

The 1941 rates are effective until June 30th, 1942.

The 1942 rates are effective from July 1st, 1942.

Persons Liable to Tax

Section 3 provides: In addition to any other tax or duty payable under any other Act and as herein provided, there shall be assessed, levied and paid

(a) a tax in accordance with the rate set out in the Third Part of the Second Schedule to this Act, upon the profits during the taxation period; and

(b) a tax in accordance with the rates set out in the First Part of the Second Schedule or in the Second Part of the Second Schedule to this Act upon the profits or the excess profits respectively during the taxation period, whichever of such taxes is the greater in amount,

of every person residing or ordinarily resident in Canada or who is carrying on business in Canada:

Provided that in the case of all persons other than corporations the tax as provided in the Third Part of the Second Schedule to this Act shall not apply.

(2) The tax exigible under this section in accordance with the rates set out in the First Part of the Second Schedule to this Act shall in no case operate to reduce the profits of a taxpayer below the amount of $5,000.00 before providing for any payments to proprietors, partners or shareholders by way of salary, interest or otherwise. (1942, c. 26, s. 2.)

Rate of Tax on Profits

The Second Schedule referred to above gives the rates of tax as follows:—

First Part—10% of the profits of corporations and joint stock companies and 15% of the profits of all persons other than corporations, before deduction therefrom of any tax paid thereon under the Income War Tax Act.

Rate of Tax on Excess Profits

Second Part—100% of the excess profits.

Third Part—12% of profits of corporations and joint stock companies, before deduction therefrom of any tax paid thereon under the Income War Tax Act.

Summary of Rates of Income Tax and Excess Profits Tax

Incorporated Companies

Rates to June 30th, 1942.

1. Income Tax.....18%
2. Excess Profits Tax on Total Profits.....22%

or

3. Excess Profits Tax on excess profits.....75%

(The greater of 2 or 3).

The greater of 22% on the total profits or 75% on the Excess Profits, after deducting therefrom Income Tax on such Excess Profits, is payable. If the total profits are in excess of 155.69% of the standard profits the 75% rate applies on the Excess Profits over the Standard Profits.

Rates from July 1st, 1942.

1. Income Tax.....18%
2. Excess Profits Tax on Total Profits.....12%
3. Excess Profits Tax on Total Profits.....10%

or

4. Excess Profits Tax on Excess Profits.....100%

(The greater of 3 or 4.)

The 12% rate is payable in all cases, together with the greater of 10% of the total profits or 100% of the Excess Profits after deduction from the latter of the 18% Income Tax and 12% Excess Profits Tax thereon. If the total profits are in excess of 116.66% of the standard profits the 100% rate applies on the Excess Profits over the Standard Profits.

Companies with profits *not* in excess of $5,000, before providing for any payments to shareholders by way of salary, interest, or otherwise, and which heretofore have been entirely exempt from Excess Profits Tax are now liable to an Excess Profits Tax of 12% in addition to the Income Tax of 18% making a total tax of 30%.

Payment of Tax Instalments

The tax payable by a company under both the Excess Profits Tax Act and the Income Tax Act must now be paid by monthly instalments during the 6 months immediately prior to the close of its fiscal period and 6 months subsequent to the close of its fiscal period as follows:

(a) as to the first 8 months 1/12 of the estimated tax each month, having regard to the previous or anticipated current year's income, applying the new rates, and

(b) as to the last 4 months, ¼ of the balance each month, (after deducting therefrom the previous 8 months' payments) on the income (of the period just closed), at the new rates.

This change applies to tax on profits of fiscal eriods ending on or after 31st December, 1942.

A company whose fiscal period ends 31st December, 1942, must pay the first instalment of 1942 tax (both Income and Excess Profits) calculated as in paragraph (a) above, on or before 31st July, 1942. If the fiscal period ends during January 1943, the first instalment must be paid in August 1942; if the period ends in February 1943, the first payment must be made in September 1942 and so on progressively by months.

This requirement is not to be confused with any method of optional pre-payment of taxes heretofore in effect. It is a new and continuing requirement of the taxing laws.

Substantial interest will be charged with respect to any unpaid monthly instalments.

Definition of Profits and Periods

Section 2 (f) "Profits" in the case of a corporation or joint stock company for any taxation period means the amount of net taxable income of the said corporation or joint stock company as determined under the provisions of the *Income War Tax Act* in respect of the same taxation period; except that if a corporation or joint stock company is subject to the tax imposed by the Second Part of the Second Schedule to this Act, profits shall not include, for the purposes of the said tax, any dividends deemed to have been received by such corporation or joint stock company by virtue of section 19 of the *Income War Tax Act* unless

(i) the capital of the corporation or joint stock company including capital stock, bonds, debentures and any other securities issued by the said corporation or joint stock company is, to the extent of 50 per centum or more, held by or on behalf of individual holders numbering 25 or less, or

(ii) the said corporation or joint stock company is controlled directly or indirectly by any such number of individuals by means of the ownership or control of the majority of the voting stock of the said corporation or joint stock company

and unless the corporation or joint stock company which is being wound up, discontinued or reorganized, within the meaning of section 19 of the *Income War Tax Act* aforesaid, is likewise controlled in the manner described in sub-paragraph (i) or sub-paragraph (ii) hereof by individuals numbering 25 or less.

(*g*) "Profits" in the case of a taxpayer other than a corporation or joint stock company, for any taxation period, means the income of the said taxpayer derived from carrying on one or more businesses, as defined by section three of the *Income War Tax Act*, and before any deductions are made therefrom under any other provisions of the said *Income War Tax Act;*

STANDARD PERIOD

Sub-Section (*h*) Defines the "Standard Period" as the period comprising the calendar years 1936 to 1939, both inclusive, or such years or parts thereof since the first day of January, 1936, during which the taxpayer was in business:

Provided that where the profits of a taxpayer in any one of such calendar years, after adjustment by the Minister pursuant to section 4 of this Act, were less than 50 per centum of the average of the profits for the remaining years of the standard period the taxpayer may designate as his standard period the remaining years aforesaid of the standard period, and

Provided further that if the Minister is satisfied that a taxpayer did not actually commence business operations until a date subsequent to the date of the nominal commencement thereof he may fix the date of the actual commencement of business operations as the date of commencement thereof for all purposes under this Act.

STANDARD PROFITS

Sub-Section (*i*) Defines the "Standard Profits" as the average yearly profits derived by a taxpayer in the standard period in carrying on what was in the opinion of the Minister the same class of business as the business of the taxpayer in the year of taxation, or the standard profits as determined in accordance with section five of this Act:

Provided that standard profits shall not include for the purposes of this Act property in any form received by a taxpayer deemed to be the payment of a dividend under section 19 of the *Income War Tax Act;* and

Provided further that for the purposes of this section profits shall be deemed to have accrued on an equal daily basis throughout any fiscal period or portion thereof which is in question; and

Provided further that losses incurred by the taxpayer during the standard period shall not be deducted from the profits in the standard period but the years of losses shall nevertheless be counted in determining the average yearly profits during the said standard period; and

Provided further that a taxpayer's standard profits shall not be deemed to be less than $5,000.00 before any adjustment is made in accordance with the provisions of this Act.

ADJUSTMENT OF STANDARD PERIODS AND PROFITS

Provisions are made for the adjustment of standard periods and profits in order that the tax may be equitable. *Section 4.*

STANDARD PROFITS—DEPRESSED OR NEW BUSINESSES

Section 5 (1) If a taxpayer is convinced that his standard profits were so low that it would not be just to determine his liability to tax under this Act by reference thereto because the business is either of a class which during the standard period was depressed or was for some reason peculiar to itself abnormally depressed during the standard period when compared with other businesses of the same class he may, subject as hereinafter provided, compute his standard profits at such greater amount as he thinks just, but not exceeding an amount equal to interest at 10 per centum per annum on the amount of capital employed in the business at the commencement of the last year or the fiscal period of the taxpayer in the standard period computed in accordance with the First Schedule to this Act:

Provided that if the Minister is not satisfied that the business of the taxpayer was depressed or that the standard profits as computed by the taxpayer are fair and reasonable he may direct that the standard profits be ascertained by the Board of Referees and the Board shall thereupon, in its sole discretion, ascertain the standard profits at such an amount as the Board thinks just, being, however, an amount equal to the average yearly profits of the taxpayer during the standard period or to interest at the rate of not less than 5 nor more than 10 per centum per annum on the amount of capital employed at the commencement of the last year or fiscal period of the taxpayer in the standard period as computed by the Board in its sole discretion in accordance with the First Schedule to this Act, or the Minister shall assess the taxpayer in accordance with the provisions of this act other than as provided in this subsection.

(2) If on the application of a taxpayer the Minister is satisfied that the taxpayer was not carrying on business during the standard period or that the profits of the standard period were so low that it would not be just to determine the liability of the taxpayer under this Act by reference thereto because the actual date of commencement of business by the taxpayer or the date of commencement fixed by the Minister pursuant to paragraph (h) of subsection 1 of section 2 of this Act was subsequent to the 31st day of December, 1937, but before the first day of January, 1939, he shall direct that the standard profits be ascertained by the Board, or (whether or not there has been an application by the taxpayer) in the case of any taxpayer who has not commenced business before the second day of January, 1939, the Minister shall direct that the standard profits be ascertained by the Board and the Board shall in its sole discretion thereupon ascertain the standard profits at such an amount as the Board thinks just, being an amount equal to a return on the capital employed by the taxpayer at the commencement of the first year of fiscal period in respect of which he is subject to taxation under this Act at the rate earned by taxpayers during the standard period in similar circumstances engaged in the same or an analogous class of business, the capital of the taxpayer to be computed by the Board of Referees in its sole discretion in accordance with the First Schedule to this Act:

(3) If on the application of a taxpayer the Minister is satisfied that the business either was depressed during the standard period or was not in operation prior to the first day of January, 1938, and the Minister on the advice of the Board of Referees is satisfied that because,

(*a*) the business is of such a nature that capital is not an important factor in the earning of profits, or

(*b*) the capital has become abnormally impaired or due to other extraordinary circumstances is abnormally low

standard profits ascertained by reference to capital employed would result in the imposition of excessive taxation amounting to unjustifiable hardship or extreme discrimination or would jeopardize the continuation of the business of the taxpayer the Minister may direct that the standard profits be ascertained by the Board of Referees and the Board shall in its sole discretion thereupon ascertain the standard profits on such basis as the Board thinks just having regard to the standard profits of taxpayers in similar circumstances engaged in the same or analogous class of business.

(4) Notwithstanding anything contained in this section the decisions of the Board given under subsections one, two and three of this section shall not be operative until approved by the Minister whereupon the said decisions shall be final and conclusive;

Provided that if a decision is not approved by the Minister it shall be submitted to the Treasury Board who shall thereupon determine the standard profits and the decision of the Treasury Board shall be final and conclusive. (1942, c. 26, s. 3.)

(5a) In the case of taxpayers engaged in the operation of gold mines or oil wells which have come into production after January 1st, 1938, the amount of standard profits shall be ascertained on the basis of a presumed volume of production during the standard period equal to the volume of production of the taxpayer in the taxation year and a presumed selling price for the product during the standard period

equal to the average selling price of the said product during the standard period.

Deductions From Profits

6. (1) A corporation or joint stock company taxable under the Second Part of the Second Schedule to this Act shall be entitled, in respect of any taxation period, to deduct from profits the following:—

(a) such proportion of the income tax payable under the *Income War Tax Act* (or payable under the said Act prior to the application of sections 8, 89 or 90 thereof) and such proportion of the tax payable under the Third Part of the Second Schedule to this Act, for the same taxation period as the excess profits taxable under the Second Part of the Second Schedule to this Act bears to the total profits of the taxpayer.

Reserve for Future Inventory Losses

Provision is also made by *Section 6* for a reserve against future depreciation in inventory values; applicable to Excess Profits Tax only.

Exemptions

Section 7. Among profits not taxable under this Act are those of certain taxpayers exempt under the Income War Tax Act; the profits of a profession carried on by individuals if the profits of their profession depend wholly or mainly upon their personal qualifications and if little or no capital is employed; the profits of taxpayers other than corporations or joint stock companies who do not earn profits in excess of $5,000 before providing for any payments to proprietors or partners by way of salary, interest or otherwise. The profits of personal corporations deriving income solely from investments; the profits of non-resident owned investment companies, and, applicable to the year 1941 and subsequent years the profits of diversified investment corporations which satisfy certain conditions.

In 1942 new clauses were added exempting the profits of base metal and strategic mineral mines which come into production in the three calendar years commencing Jan. 1st, 1943 for the first three fiscal years.

Small Corporation Profits

7a. The following profits shall not be liable to taxation under section 3 of this Act in accordance with the rates set out in the First and Second Parts of the Second Schedule to this Act:—

The profits of a corporation or joint stock company which, in the taxation year, do not exceed the sum of $5,000.00, or, where the taxation year of any corporation or joint stock company is less than 12 months, do not exceed the proportion of $5,000.00 which the number of days in the taxation year of such corporation or joint stock company bears to 365 days, before providing for any payments to shareholders by way of salary, interest, dividends or otherwise. (1942, c. 26, s. 9.)

Deductions not Allowed

Section 8. No deduction is allowed for

(*a*) Any tax payable under this Act in respect of any taxation period or

(*b*) Any unreasonable or abnormal expenditures.

Deductions Allowed

Section 9 (1) A taxpayer shall be entitled to deduct from the tax that would otherwise be payable by him under this Act the amount paid to Great Britain or any of its self-governing dominions or dependencies for excess profits tax in respect of the profits of the taxpayer derived from sources therein and the amount paid to any foreign country for excess profits tax in respect of the profits of the taxpayer derived from sources therein if such foreign country in imposing such tax allows a similar credit to persons in receipt of profits derived from sources within Canada.

Provided that the Minister may in his discretion allow a taxpayer to deduct from the sum total of his income tax and excess profits tax the sum total of the income tax and excess profits tax paid to Great Britain or to any of its self-governing dominions or dependencies or to any foreign country if such foreign country in imposing such taxes allows a similar credit to persons in receipt of profits derived from sources within Canada.

(2) Such deduction shall not exceed the same proportion of the tax otherwise payable under this Act or the sum total of the income tax and excess profits tax otherwise payable under this Act and the Income War Tax Act as provided for in the proviso to subsection 1 hereof as that which the taxpayer's net profits from sources within such country and taxed therein bears to his entire net profits from all sources.

1940 Fiscal Periods Differing From Calendar Year.

Section 11a. Notwithstanding the provisions of this Act and the provisions of the *Income War Tax Act* made applicable to the making of returns and the payment of tax under this Act, every person liable to pay excess profits tax in respect of a fiscal period ending in the year 1940 prior to the 31st day of December of that year may file returns and pay the tax as if such fiscal period ended on the 31st day of December, 1940. 1940-41, c. 15, s. 13.

Refundable Portion of Tax (effective July 1st, 1942.)

18. (1) There shall be refunded to the taxpayer an amount equal to 20% of the profits above the point at which the tax calculated under the First Part of the Second Schedule is equal to the tax calculated under the Second Part of the Second Schedule if such profits have been paid by way of taxes under the *Income War Tax Act* and this Act to the Receiver General of Canada.

(2) The refundable portion shall be repaid to the taxpayer or to his legal representative after the cessation of hostilities between Canada and Germany, Italy and Japan, as follows:—

(a) as to any refundable portion referable to the profits of fiscal periods ending in the year 1942, during the second fiscal period of the Government of Canada commencing after cessation of the said hostilities;

(b) as to any refundable portion referable to the profits of fiscal periods ending in the year 1943, during the third fiscal period of the Government of Canada commencing after cessation of the said hostilities; and so on for successive fiscal periods; or notwithstanding the provisions of paragraphs (a) and (b) hereof, at such earlier times and in such instalments as the Governor in Council may determine.

(3) The date of cessation of hostilities shall be that date proclaimed by the Governor in Council that a state of war no longer exists, or such other date as he may determine for the purposes of refunds hereunder. (1942, c. 26, s. 10).

Avoidance of Taxation

Section 15. Gives the Treasury Board power to disallow any transaction whose purpose is to avoid, minimize or prejudice taxation under this Act.

Capital Employed

The First Schedule of the Act specifies the manner in which capital shall be computed.

Generally speaking Capital Employed includes:

The cost in money or money's worth of assets employed in the business less depreciation and depletion;

Accounts receivable less reserve for bad debts;
Money or bank deposits which are actually used in the business;

less

Any sum contributed by the Dominion of Canada or by any Province towards the acquisition of any asset;

Depreciation in accordance with Income Tax Department regulations;

Debts and borrowed money, except Income Bonds or Income Debentures, and except non-interest-bearing advances to a subsidiary which the Minister may consider as Capital;

Investments the income from which is tax-exempt;

Moneys, bank deposits, investments or other assets which are unproductive or were not acquired for the purposes of the business.

THE INCOME WAR TAX ACT

The Income War Tax Act, 1917, and amendments to the year 1927 were consolidated by Chapter 97 of the Revised Statutes of Canada, 1927. This, together with subsequent amendments, including the 1942 amendments, Chapter 28, represents the Act as it stands at December 1942.

The Excess Profits Tax Act is summarized on page 270.

The following is a summary of some of the more important provisions of the Act. The summary is not official and, in case of doubt, persons interested are recommended to apply to their local Inspector of Income Tax or write to the Commissioner of Income Tax, Ottawa.

Explanatory brochures have been prepared by the Department, giving rates etc. in concise form, which are available upon application.

TAXABLE INCOME

Section 3 defines income as follows:

For the purposes of this Act, "income" means the annual net profit or gain or gratuity, whether ascertained and capable of computation as being wages, salary, or other fixed amount, or unascertained as being fees or emoluments, or as being profits from a trade or commercial or financial or other business or calling, directly or indirectly received by a person from any office or employment, or from any profession or calling, or from any trade, manufacture or business, as the case may be, whether derived from sources within Canada or elsewhere; and shall include the interest, dividends or profits directly or indirectly received from money at interest upon any security or without security, or from stocks, or from any other investment, and, whether such gains or profits are divided or distributed or not, and also the annual profit or gain from any other source, including:

(*a*) the income from but not the value of property acquired by gift, bequest, devise or descent; and

(*b*) annuities or other annual payments received under the provisions of any contract, except as in this Act otherwise provided.

(*c*) any payment out of any superannuation or pension fund or plan; provided, however, that in the case of a lump sum payment out of any such fund or plan which is paid upon the death, withdrawal or retirement from employment of any employee or former employee in full satisfaction of all his rights in any such fund or plan, one-third only of such lump sum payment shall be deemed to be income;

(*d*) the salaries, indemnities or other remuneration of

(i) members of the Senate and House of Commons of Canada and officers thereof,

(ii) members of Provincial Legislative Councils and Assemblies,

(iii) members of Municipal Councils, Commissions or Boards of Management,

(iv) any Judge of any Dominion or Provincial court whose salary was increased by chapter fifty-nine of the Statutes of one thousand nine hundred and twenty and who accepted such increase, and any Judge of any such Court appointed after the seventh day of July, one thousand nine hundred and nineteen, and

(v) all persons whatsoever, whether the said salaries, indemnities or other remuneration are paid out of the revenue of His Majesty in respect of his Government of Canada, or of any province thereof, or by any person, except as herein otherwise provided; and

(*e*) personal and living expenses when such form part of the profit, gain or remuneration of the taxpayer, etc., etc.

(*f*) rents, royalties, annuities or other like periodical receipts which depend upon the production or use of any real or personal property, notwithstanding that the same are payable on account of the use or sale of any such property.

(*g*) Annuities or other annual payments received under the provisions of any will or trust, irrespective of the date on which such will or trust became effective, and notwithstanding that the annuity or annual payments are in whole or in part paid out of capital funds of the estate or trust and whether the same is received in periods longer or shorter than one year.

(*h*) any amount received pursuant to a decree, order or judgment made by a competent tribunal in any action or proceeding for divorce or judicial separation or pursuant to a separation agreement as alimony or other allowance for the maintenance of the recipient thereof and the children of the marriage if any, if such recipient is living apart from the spouse or former spouse required to make such payment.

(2) Where under any existing or future contract or arrangement for the payment of money, the Minister is of opinion that

(*a*) payments of principal money and interest are blended, or

(*b*) payment is made pursuant to a plan which involves an allowance of interest.

whether or not there is any provision for payment of interest at a nominal rate or at all, the Minister shall have the power to determine what part of any such payment is interest and the part so determined to be interest shall be deemed to be income for the purposes of this Act.

*(3) Where any person acts in the capacity of trustee in the case where an oil or gas well is operated under an arrangement whereby any person other than the operator has an interest in the proceeds of the sale of the products thereof, such proceeds shall nevertheless be deemed, for the purposes of this Act, to be received by the trustee on his own behalf, and he shall be taxable in respect thereof at the rates prescribed for corporations in paragraph C of the First Schedule to this Act and any taxes paid by the trustee under this Act or *The Excess Profits Tax Act, 1940*, may be charged by the trustee rateably to those persons having such interest in such proceeds and deducted from the amounts due them from him.

*Note. — Subsection 3 of section 3 of the *Income War Tax Act* shall be deemed to have come into force on and after the 1st day of July, 1942, and shall be applicable to the profits of the taxation year 1942 and of fiscal periods ending therein subsequent to June 30th and of subsequent years and fiscal periods; provided, however, that if any fiscal period ends between June 30th, 1942, and July 1st, 1943, the provisions of the said section shall apply to only that portion of the profits which the number of days of such fiscal period since June 30th, 1942, bears to the total number of days in such fiscal period.

INCOMES NOT LIABLE TO TAX

Under the Act certain incomes are not liable to taxation. These include: (Section 4)

(*j*) The income derived from any bonds or other securities of the Dominion of Canada issued exempt from any income tax imposed in pursuance of any legislation enacted by the Parliament of Canada;

(*k*) The income of incorporated companies (except personal corporations),

(i) whose business operations are of an industrial, mining, commercial, public utility or public service nature, and are carried on entirely outside of Canada, etc., or

(ii) whose business operations are of an investment of financial nature and carried on entirely outside of Canada, and whose shares have been offered for public subscription or are listed on any recognized stock exchange in Canada or elsewhere, and whose assets (except such bank deposits as may be held in Canada and except shares of other companies conforming to the requirements of this paragraph (*k*) are situate entirely outside of Canada, etc.

•Wherever "Minister" is used reference is made to the "Minister of National Revenue".

Provided that such companies file annually a fully completed return, on the form prescribed, and also pay an annual filing fee of one hundred dollars, within four months from the close of their fiscal period.

(*l*) (i) Pensions granted or payable under the provisions of the *Pension Act*, or other payments in the nature of pensions which were being administered on the 31st day of July, 1942 by the Canadian Pension Commission as directed by the Governor in Council, under section 6 of the *Pension Act*.

(ii) Pensions granted or payable on account of disability or death arising out of war service by the government of any country which was an ally of His Majesty at the time of such war service; Provided, and to the extent that, such country grants a similar exemption in respect of such pensions payable by the government of Canada.

(*n*) Dividends paid to an incorporated company by a company incorporated in Canada the profits of which have been taxed under this Act except as hereinafter provided by Sections 19 and 22a.

(*o*) **Dividends received by an incorporated company from a company incorporated outside of Canada to the extent that the latter corporation has earned income within Canada and actually paid a tax in respect of such income under this Act; provided that in computing the proportion or fractional part of the dividend free from taxation in the hands of a recipient corporation, as provided by this paragraph, the Minister's determination shall be final and conclusive.**

(*p*) The income of farmers', dairymen's, livestockmen's, fruit growers', poultrymen's, fishermen's and other like co-operative companies and associations, whether with or without share capital, organized and operated on a co-operative basis.

This exemption shall extend to companies and associations owned or controlled by such co-operative companies and associations and organized for the purpose of financing their operations.

(*q*) The income of any banking institution organized under co-operative provincial legislation which derives its revenues from loans made primarily to members residing within the territorial limits within the province to which the institution is restricted for the carrying on of its business.

(*r*) Dividends received, directly or through any other subsidiary company, by a company incorporated in Canada whose shares are held by the public, from a wholly owned (less directors' qualifying shares) subsidiary non-resident company, if the Minister is satisfied that at least seventy-five per centum of the combined capital of such Canadian company and all of its wholly owned subsidiary companies is employed directly or indirectly outside of Canada. (This clause is subject to certain provisions.)

(*s*) Dividends paid to a Company incorporated in Canada by a company which has never paid a tax by reason of sections 89 and 90 of this Act.

(*t*) The service pay and allowances of—

(i) warrant officers, non-commissioned officers and men of the Canadian Naval, Military and Air Forces while in the Canadian Active Service Forces, and

(ii) commissioned officers of the said Forces while on active service beyond Canada, or on active service in Canada, whose duties are of such a character as are required normally to be performed afloat or in aircraft.

(*u*) Any amount received by any person as compensation under the *Workmen's Compensation Act* of any province of Canada or the *Government Employees' Compensation Act* in respect of any injury or disability incurred or in respect of any death.

DEDUCTIONS ALLOWED

Deductions allowed from income by the Act include: (Section 5)

(*a*) The Minister in determining the income derived from mining and from oil and gas wells and timber limits may make such an allowance for the exhaustion of the mines, wells and timber limits as he may deem just and fair; and in the case of leases of mines, oil and gas wells and timber limits, the lessor and the lessee shall each be entitled to deduct a part of the allowance for exhaustion as they agree and in case the lessor and the lessee do not agree, the Minister shall have full power to apportion the deduction between them and his determination shall be conclusive.

(*b*) Such reasonable rate of interest on borrowed capital used in the business to earn the income as the Minister in his discretion may allow.

(*f*) Travelling expenses (including the entire amount expended for meals and lodging) while away from home in the pursuit of a trade or business.

(*ff*) The amount actually paid by an employer to an employees' superannuation or pension fund or plan, approved by the Minister for the purposes of this paragraph, in respect of the services rendered to the employer by his employees, officers or directors, within the taxation year; provided, however, that such amount shall not exceed 5% of the aggregate compensation paid within the taxation year to such employees, officers and directors covered by the said fund or plan after deducting from such aggregate compensation the excess above $6,000 paid to any such employee, officer or director, and provided further that in computing the amount actually paid by such employer the excess above $300 paid in any year in respect to the services of any such employee, officer or director shall not be allowed for the purposes of this paragraph.

(*g*) The amount not exceeding three hundred dollars actually retained by an employer from the remuneration of any taxpayer in connection with an employees' superannuation or pension fund or plan, if approved by the Minister.

(*h*) In case of a trust established in connection with, or a corporation incorporated for the administration of an employees' superannuation or pension fund or plan, the income from the investment of the superannuation or pension funds shall be exempt if the trustee or corporation so elects. In such event the exemption provided for by the next preceding paragraph shall not be allowed but any payment to an employee out of the fund shall, notwithstanding anything contained in this Act, be exempt according to the proportion that the sum of the amounts paid by the employee into the fund after the effective date of the election bears to the total amount paid by him into the fund.

DONATIONS

(*j*) not more than ten per centum of the net taxable income of any taxpayer, other than a corporation, which has been actually paid by way of donation within the taxation period to, and receipted for as such by, any charitable organization in Canada operated exclusively as such and not operated for the benefit or private gain or profit of any person, member or shareholder thereof. Provided that said amount shall be increased to the amount, not exceeding 40% of income, of donations to the War Charities Act, 1939, under the name of the Canadian War Services Fund, if donations were subscribed on or before April 7, 1941 and paid on or before Dec. 31, 1941.

(*jj*) An amount not exceeding 5% of the income subject to taxation of any corporation, which amount has been paid by way of donation within the taxation period to and receipted for as such by any charitable organization in Canada operated exclusively as such and not for the benefit or private gain or profit of any person.

(*k*) The income arising from any annuity contract entered into prior to June 25 1940, to the extent provided by section three of chapter twenty-four of the statutes of 1930 and section six of chapter forty-three of the statutes of 1932: provided that such exemption shall not extend to that portion of the income which exceeds the amount of the annuity actually specified in the contract before June 25, 1940, where such excess amount

arises by reason of any option or contractual right to enlarge the annuity income by the payment of additional sums or premiums, unless such additional sums or premiums have actually been paid before the said date.

(*l*) Annual interest accruing within the taxation period in respect of succession duties or inheritance taxes.

SUPERANNUATION FUNDS

(*m*) In the case of any special payment made in Canada by an employer on account of an employees' superannuation or pension fund or plan in respect of past services of employees, recommended by a qualified actuary in whose opinion the resources of such fund or plan require to be augmented by such special payment for the purpose of ensuring that all obligations of the fund or plan to the employees concerned may be discharged in full, approved by the Minister, on the advice of the Superintendent of Insurance, and made in such manner that the sum paid is irrevocably charged for the benefit of the said fund or plan, one-tenth of the payment in each of ten successive years, commencing in the year in which the payment is made: Provided, however, that in the case of any payment heretofore made as approved by the Minister, a deduction of 1/10 thereof shall be allowed in the 1942 fiscal period and in each fiscal period thereafter until ten years have elapsed from the year of the said payment.

MEDICAL EXPENSES

(*n*) that portion of medical expenses in excess of 5% of the income of the taxpayer incurred and paid within the taxation period or paid within the taxation period and incurred within one year prior to the date of payment, if payment is made to any qualified medical practitioner, dentist or nurse registered under any Dominion or provincial legislation or public or provincially licensed private hospital in respect of any birth in the family of, illness of or operation upon the taxpayer or his spouse or any dependent in respect of whom he may make a deduction from his normal tax under Rule five of section one of paragraph A of the First Schedule to this Act; including the salary or wages paid to one full time attendant upon the taxpayer, his spouse or any such dependent, who was throughout the whole of the taxation period necessarily confined by reason of illness, injury or affliction to a bed or wheel chair and including also the salary or wages paid to one full time attendant upon the taxpayer, his spouse or any such dependent who was totally blind throughout the whole of such taxation period and required the services of such an attendant: provided, however, that the deduction shall not exceed the sum of

(i) $400 in the case of a single person,

(ii) $600. in the case of a married person or person given an equivalent status in respect of rates of tax under this Act (provided that a husband and wife shall be entitled to only one such deduction of $600. between them),

plus

(iii) $100. for each dependent in respect of whom he may make a deduction from his normal tax under Rule 5 of section 1 of paragraph A of the First Schedule to this Act but not exceeding $400. in respect of such dependents:

Provided further that payment of the said medical expenses is proven by receipts filed with the Minister.

(*o*) that portion of any excess profits taxes payable by any proprietor or partnership which the interest of the proprietor or partner in the income of the business bears to the total income of the business for corresponding periods.

BUSINESS LOSSES IN PRECEDING YEAR

(*p*) losses sustained in the process of earning income during the year last preceding the taxation year by a person carrying on the same business in both of such years, if in the calculation of such losses, no account is taken of any outlay, loss or replacement of capital or any payment on account of capital or any depreciation, depletion or obsolescence, or of any disbursements or expenses not wholly, exclusively and necessarily laid out or expended for the purpose of earning the income, except such amount for depreciation as the Minister may allow.

NOTE: Paragraph (p) is applicable to the taxation year 1943 and fiscal periods ending therein.

(*q*) subsistence allowances of commissioned officers of the Canadian naval, military and air forces, except to the extent that such subsistence allowances in any case exceed $1.75 a day.

DEDUCTIONS FROM INCOME NOT ALLOWED

6. In computing the amount of the profits or gains to be assessed, a deduction shall not be allowed in respect of—

(*a*) disbursements or expenses not wholly, exclusively and necessarily laid out or expended for the purpose of earning the income;

(*b*) any outlay, loss or replacement of capital or any payment on account of capital or any depreciation, depletion or obsolescence, except as otherwise provided in this Act;

(*c*) the annual value of property, real or personal, except rent actually paid for the use of such property, used in connection with the business to earn the income subject to taxation;

(*d*) amounts transferred or credited to a reserve, contingent account or sinking fund except such an amount for bad debts as the Minister may allow and except as otherwise provided in this Act;

(*e*) carrying charges or expenses of unproductive property or assets not acquired for the purposes of a trade, business or calling or of a liability not incurred in connection with a trade, business or calling;

(*f*) personal and living expenses;

ALIMONY

(*g*) any amount paid pursuant to a decree, order or judgment made by a competent tribunal in any action or proceeding for divorce or judicial separation or pursuant to a separation agreement as alimony or other allowance for the maintenance of the recipient thereof and the children of the marriage, if any.

(*h*) Carrying charges of property the income from which is exempt, except to the extent that such carrying charges exceed the exempt income.

(*i*) any sums charged by any company or organization outside of Canada to a Canadian company, branch or organization, in respect of management fees or services or for the right to use patents, processes or formulae presently known or yet to be discovered, or in connection with the letting or leasing of anything used in Canada, irrespective of whether a price or charge is agreed upon or otherwise; but only if the company or organization to which such sums are payable, or the company in Canada, is controlled directly or indirectly by any company or group of companies or persons within or without Canada, which are affiliated one with the other by the holding of shares or by agreements or otherwise; provided that a portion of any such charges may be allowed as a deduction if the Minister is satisfied that such charges are reasonable for services actually rendered or for the use of anything actually used in Canada;

(*j*) net losses sustained in the 1934 or any subsequent taxation period in the United Kingdom of Great Britain and Northern Ireland or any of the British Dominions other than Canada or any British possession or dependency, or in any foreign country, after the taxpayer has in respect of any such period once elected to claim, and has received, reciprocal tax relief under this Act for taxes paid to any such country in respect of profits earned therein: Provided, however, that the provisions of this paragraph shall not apply to companies incorporated in Canada and carrying on any class of insurance business other than life insurance for which such companies are registered or licenced under the laws of the Dominion of Canada or any province thereof;

(*k*) the distribution of earnings by any corporation to holders of its income bonds or income debentures.

Provided, however, in cases where such income bonds or income debentures have been issued or the income provisions thereof have been adopted since 1930, in consequence of an adjustment of previously existing bonds or debentures bearing an unconditional fixed rate of interest, which adjustment, to the satisfaction of the Minister, was occasioned by financial difficulties of the debtor corporation or its predecessor and was intended to afford some relief to the said debtor corporation or its predecessor, then the provisions of this paragraph shall not apply.

Provided further that the provisions of this paragraph shall not apply in determining the income of 'personal corporations' taxable against their shareholders.

(*l*) Royalties paid by persons who are not residents of Canada out of royalties received by such persons from sources within Canada.

(*m*) the salary, bonus, director's fee or other like remuneration in excess of fourteen thousand dollars paid by a company incorporated in Canada to a non-resident, unless such non-resident pays tax thereon under Subsection 1 of Section 9 of this Act.

(*n*) depreciation, except such amount as the Minister in his discretion may allow, including such extra depreciation as the Minister in his discretion may allow in the case of plant and equipment built or acquired to fulfil orders for war purposes;

(*o*) any tax, license fee or other levy, or the amount represented by the increase in any tax, license fee or levy imposed, exacted or increased after the twenty-fourth day of June, 1940, by virtue of the authority contained in any provincial statute or order in council, save such amount as the Minister in his discretion may allow.

2. The Minister may disallow any expense which he in his discretion may determine to be in excess of what is reasonable or normal for the business carried on by the taxpayer, or which was incurred in respect of any transaction or operation which in his opinion has unduly or artificially reduced the income.

3. The Minister may reduce the amount of any salary, wage, fee, etc., to determine earned income.

4. Where an expense is common both to earned income and investment income the Minister shall determine the extent to which the expense may be applicable to either class of income. The determination of the Minister hereunder shall be final and conclusive.

5. Expenses incurred by a corporation to earn non-taxable income shall not be allowed as a deduction in computing the income to be assessed. Where general expenses are incurred to earn both taxable and non-taxable income the Minister shall have power to apportion the said expenses.

DEDUCTIONS FROM TAXES ALLOWED

Voluntary Savings

7A. (1) Any person except those to whom subsection 3 of this section applies, may deduct from the aggregate of the taxes otherwise payable by him in any year under subsections 1 and 3 of section 9 of this Act the aggregate of

(*a*) payments into any superannuation, retirement or pension fund or plan approved by the Minister which are paid by the taxpayer as a term of his employment or in connection with membership in a trade union;

Insurance Policies, Annuities

(*b*) premiums on

(i) life insurance policies on the lives of the taxpayer, his spouse and his dependents; and

(ii) annuities on the lives of the taxpayer, his spouse and his dependents or other instalment savings contracts, of a type which in the opinion of the Minister are such that the premiums cannot be postponed without substantial loss to or forfeiture by the taxpayer;

if such policies, annuities or other contracts were in force prior to the 23rd day of June, 1942;

(*c*) one-half of the first year's premiums and the whole of subsequent years' premiums on life insurance policies on the life of the taxpayer which were not in force prior to the 23rd day of June, 1942, and which are on the term plan or which are of a type that provide for premiums to be payable throughout the lifetime of the insured or until the insured attains at least the age of 65 and for a period of not less than 30 years; provided that the deduction by the taxpayer in any year in respect of premiums on such policies shall not exceed $100;

Mortgage Payments

(*d*) principal payments on a mortgage or agreement of sale on or with respect to one residential property of the taxpayer, provided that such mortgage or agreement of sale was registered or in effect prior to the 23rd day of June, 1942, or if not so registered, was to the satisfaction of the Minister in effect as an enforceable obligation of the taxpayer prior to the said date;

if such aggregate is not greater than an amount equal to one-half of the taxes otherwise payable by him under subsections 1 and 3 of the said section 9 less the deduction provided by section 8 of this Act or the aggregate of

(i) an amount equal to 8% of his taxable income during the taxation year or $800., whichever is less, in the case of a person subject to tax under Rule 3 of section 1 of Paragraph A of the First Schedule to this Act, or, an amount equal to 10% of his taxable income during such year or $1,000 whichever is less in the case of a person subject to tax under Rule 1 of section 1 of Paragraph A of the First Schedule to this Act, and

(ii) an amount equal to 1% of his taxable income during the taxation year or $100. whichever is less for each dependent in respect of whom he may make a deduction from his normal tax under Rule 5 of section 1 of paragraph A of the First Schedule to this Act whichever is less.

(2) If in any case, the aggregate of the payments described in paragraphs (a), (b), (c) and (d) of subsection 1 of this section, is greater than either an amount equal to one-half of the taxes otherwise payable by the taxpayer under subsections 1 and 3 of section 9 of this Act or the aggregate of the amounts set out in paragraphs (i) and (ii) at the end of the said subsection 1 of this section, then the taxpayer may deduct from the aggregate of the taxes otherwise payable by him in any year under subsections 1 and 3 of section 9 of this Act either an amount equal to one-half the taxes otherwise payable by him under subsections 1 and 3 of section 9 of this Act, or the aggregate of the amounts set out in subparagraphs (i) and (ii) at the end of the said subsection 1 of this section, whichever is less.

Persons Over 65

(3) A person over 65 years of age may, if his income in the taxation year was less than $5,000, deduct from the aggregate of the taxes otherwise payable by him in any year under subsections 1 and 3 of section 9 of this Act, less the deductions provided by section 8 of this Act, either one-half of such taxes or the aggregate of

(*a*) an amount equal to 8% of his taxable income during the taxation year or $800. whichever is less in the case of a person subject to tax under Rule 3 of section 1 of Paragraph A of the First Schedule to this Act, or, an amount equal to 10% of his taxable income during such year or $1,000. whichever is less in the case of a person subject to tax under Rule 1 of section 1 of Paragraph A of the First Schedule to this Act, and

(*b*) an amount equal to 1% of his taxable income or $100. whichever is less for each dependent in respect of whom he may make a deduction from his normal tax under Rule 5 of section 1 of paragraph A of the First Schedule to this Act, whichever is less.

(4) The expression "premiums" in this section means in the case of industrial or fraternal insurance the amount of the gross premiums for one year, and in all other cases means the gross premiums for one year less dividends paid, policy loans obtained exclusive of interest and cash values paid within the taxation year.

8. A taxpayer shall be entitled to deduct from the tax that would otherwise be payable by him under this Act—

(*a*) the amount paid to Great Britain or any of its self-governing dominions or dependencies for income tax in respect of the income of the taxpayer derived from sources therein; and

(*b*) the amount paid to any foreign country for income tax in respect of the income of the taxpayer derived from sources therein, if such foreign country in imposing such tax allows a similar credit to persons in receipt of income derived from sources within Canada.

2. Such deduction shall not exceed the same proportion of the tax otherwise payable under this Act or the sum total of the income tax and excess profits tax as that which the taxpayer's net profits from sources within such country bears to his entire net profits from all sources, without taking into account the exemptions provided by Rule 1 of Sect. 2 of Par. A of the First Schedule of this Act.

4. A Minister, High Commissioner, officer, servant or employee of the Government of Canada or an agent general for any of the provinces of Canada, or any officer, servant or employee thereof, resident outside of Canada, shall be entitled to deduct from the tax that would otherwise be payable by him under this Act the amount paid as income tax to the government of the country in which he resides.

DEDUCTIONS RE PROSPECTING

(5) A taxpayer shall be entitled to deduct from the sum total of the Income Tax payable by him under this Act and the Excess Profits tax payable under *The Excess Profits Tax Act, 1940*, 40% of the following:

(*a*) Contributions to associations, syndicates or mining partnerships registered or otherwise recognized under the laws of any province of Canada and organized for the purpose of prospecting in Canada for base metals or strategic minerals, not exceeding in the case of any one association, syndicate or mining partnership $500., and not exceeding $5,000. in respect of the aggregate of the contributions made to all such associations, syndicates or mining partnerships; and

(*b*) An amount not exceeding $5,000. actually expended by any mining or exploration company in prospecting for base metals or strategic minerals in Canada by means of its own prospectors;

Provided, that no such deductions shall be allowed unless the association, syndicate or mining partnership or mining or exploration company files certified statements of expenditures and satisfies the Minister that it has been actively engaged in prospecting for base metals or strategic minerals by means of qualified persons during a substantial part of the year 1942 and that in the case of an association, syndicate or mining partnership it has carried out the purpose for which it was formed.

Subsection (5) above applies only in respect of contributions or expenditures made during the calendar year 1942 and of taxes payable upon income of the taxation year 1942 or fiscal periods ending in 1942 and 1943.

ALIMONY

8A. Any person who is required by a decree, order or judgment made by a competent tribunal in any action or proceeding for divorce or judicial separation or pursuant to a separation agreement to make and does make any payment as alimony or other allowance for the maintenance of the recipient thereof and the children of the marriage if any, may, if he is living apart from the spouse or former spouse to whom he is required to make such payments, deduct from the taxes otherwise payable by him under subsections 1 and 3 of section 9 of this Act, the amount of the tax which such spouse or former spouse would pay upon the aggregate of such payments in the taxation year if such payments were the only income of such spouse or former spouse and such spouse or former spouse were an unmarried person resident in Canada with no dependents except the children, if any, for whose maintenance such payments were, in part, made.

CAPITAL EXPENDITURE ALLOWANCE

Section 90 (added in 1939) provides:

1. A taxpayer shall be entitled to deduct from the taxes otherwise payable under this Act an amount up to ten per centum of the capital costs hereinafter in this section mentioned in the manner provided.

2. The capital costs on which the ten per centum shall be calculated are those costs incurred and paid by the taxpayer in the period beginning the first day of May, 1939, and ending the thirtieth day of April, 1940, in respect of work actually done in Canada during the said period, on the construction, manufacture, installation, betterment, replacement, or extension of buildings, machinery or equipment in the said period from the first day of May, 1939, to the thirtieth day of April, 1940, provided such buildings, machinery or equipment are to be used in the earning of the income of the taxpayer. (For full regulations apply to nearest Inspector of Income Tax).

PERSONS TAXABLE

9. There shall be assessed, levied and paid upon the income during the preceding year of every person—

(*a*) residing or ordinarily resident in Canada at any time in such year, or

(*b*) who sojourns in Canada for a period or periods amounting to one hundred and eighty-three days at any time in such year, or

(*c*) who is employed in Canada during such year, or

(*d*) who, not being resident in Canada, is carrying on business in Canada at any time in such year, or

(*e*) who, not being resident in Canada, derives income for services rendered in Canada at any time in such year, otherwise than in the course of regular or continuous employment for any person resident or carrying on business in Canada.

(*f*) who, before his appointment was a resident of Canada, and is now or hereafter becomes a Minister, High Commissioner, officer, servant or employee of the Government of Canada, or an agent general for any of the provinces of Canada, or any officer, servant or employee thereof, resident outside of Canada, except upon income received by way of salary from the said Government

a tax computed in accordance with the rules set forth in paragraph A of the First Schedule to this Act and the rate set forth in paragraph AA of the said First Schedule.

(2) Save as herein otherwise provided, corporations and joint stock companies resident or carrying on business in Canada, no matter how created or organized, shall pay a tax upon income at the rate applicable thereto set forth in the First Schedule to this Act.

The total income of each taxpayer other than a corporation or a joint stock company shall be compiled by having the earned income form the base, above which shall be placed the investment income, and according thereto the appropriate additional rates of tax on investment income as provided by paragraph AA of the first Schedule of this Act shall be applied.

9b. (1) In addition to any other tax imposed by this Act an income tax of five per centum is hereby imposed on all persons resident in Canada, except municipalities, or municipal or public bodies which in the opinion of the Minister perform a function of government, in respect of all interest and dividends paid by Canadian debtors, directly or indirectly to such persons, which interest by the terms of the mortgage, deed, hypothec or other instrument under which the debt was contracted, or which dividends by the terms of issue, are payable in a currency which is at a premium in excess of five per centum in terms of Canadian funds. Provided that no tax hereunder shall be payable if no part of the premium is paid by the Canadian debtor to the creditor.

TAXES ON NON-RESIDENTS

2 In addition to any other tax imposed by this Act an income tax of fifteen per centum is hereby imposed on all persons who are non-residents of Canada in respect of

(*a*) All dividends received from Canadian debtors irrespective of the currency in which the payment is made, and

(*b*) All interest received from or credited by Canadian debtors if payable solely in Canadian funds except the interest from all bonds of or guaranteed by the Dominion of Canada.

(*c*) All interest received by a non-resident parent company from a Canadian subsidiary company irrespective of the currency in which the payment is made, except where an agreement existed prior to the first day of April, 1933, providing for the payment of such interest in a currency other than Canadian.

(*d*) All income for any taxation period received from any Canadian estate or trust, which income shall be deemed to include all income accruing to the credit of non resident beneficiaries whether received by them or not during such taxation period. The tax payable by virtue of this paragraph shall be deducted by the trustee from the amount paid or credited to such beneficiary at the time of paying or crediting and shall be remitted to the Receiver General of Canada.

(*e*) All payments received directly or indirectly from Canadian debtors in respect of

(i) any copyright, used in Canada, relating to books, music, articles in periodicals, newspaper syndicated articles, pictures, comics and other newspaper or periodical features, and

(ii) any rights in and to the use of any work, whether copyrighted or not, subsequently produced or reproduced in Canada, by way of the spoken word, print or mechanical sound on or from paper, composition, films or mechanical devices of any description.

The tax payable by virtue of this paragraph shall be deducted by the Canadian debtor from the amount paid or credited to such non-resident at the time of payment or crediting and shall be remitted to the Receiver General of Canada.

No tax shall be payable by virtue of this paragraph in respect of any portion of any payment disallowed to the Canadian debtor under section 23B of this Act.

(*f*) salaries, wages, premiums, annuities, compensation, remunerations, emoluments, rents and other fixed or determinable annual or periodical gains, profits and income received from sources within Canada by any such non-resident person, who is not engaged in trade or business within Canada, has not an office or place of business therein, and has not performed personal services within Canada at any time in the year, provided that such non-resident is a resident of a country which imposes a tax of a similar nature in respect of similar kinds of income derived from sources within such country and payable to non-residents of such country.

The tax payable by virtue of this paragraph shall be deducted by the Canadian debtor from the amount paid or credited to such non-resident at the time of payment or crediting and shall be remitted to the Receiver General of Canada. It is applicable to all payments on and after June 24, 1942.

*(3) In the case of bearer coupons or warrants, whether representing interest or dividends, the taxes imposed by this section shall be collected by the encashing agent or debtor who shall, in the case of the tax imposed by subsection 1 of this section, withhold 5% of the interest or dividends in respect of which such tax is imposed, and, in the case of the tax imposed by subsection 2 of this section, withhold 15% of the interest or dividends in respect of which such tax is imposed, and remit the same to the Receiver General of Canada;

Provided that any encashing agent so withholding and remitting shall be entitled to recover 100% of such interest or dividends represented by such bearer coupon or warrant from the debtor.

*(4) In the case of interest or dividends in respect of fully registered shares, bonds, debentures, mortgages or any other obligations, the taxes imposed by this section shall be collected by the debtor who shall, in the case of the tax imposed by subsection 1 of this section, withhold 5% of the interest or dividends in respect of which such tax is imposed, and, in the case of the tax imposed by subsection 2 of this section withhold 15% of the interest or dividends in respect of which such tax is imposed and remit the same to the Receiver General of Canada.

*(5) No exemptions, deductions or tax credits provided by any other section of this Act shall apply in the case of the taxes imposed by this section except those exemptions provided by paragraphs (a), (b), (c) and (k) of section 4 of this Act.

(6) Repealed.

*(7) For the purposes of this section the Minister shall have full power to determine the persons who are deemed to be residents of Canada, and in the case of a person who is resident abroad as well as in Canada, what income is taxable under the provisions of paragraphs (a), (b), (c), (d), (e) and (f) of subsection 2 of this section.

*(8) Whenever an agent of a non-resident person receives payment of any money in respect of which a tax is imposed under this section and from which the tax has not been withheld, such agent shall withhold the tax from his principal and remit the same to the Receiver General of Canada.

*(9) Every agreement for payment to a non-resident person of any money in respect of which a tax is imposed upon such non-resident person by this section, without deducting or withholding such tax, is void.

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* Subsections 3, 4, 5, 7, 8 and 9 as enacted by subsection 2 of section 13 of Chapter 28 of the Statutes of 1942 are subject to the following provision as enacted by section 14 of the said Chapter 28 of the 1942 statutes:—

Notwithstanding anything contained in subsection 2 of section 13 of this Act, section 9B of the *Income War Tax Act* shall have effect as if the said subsection 2 had not been enacted in respect of interest on bonds or other obligations of or guaranteed by His Majesty in right of any province and in respect of interest on bonds or other obligations, provision for the payment of which interest is made by His Majesty in right of any province pursuant to a statute.

11. The tax imposed by subsection two hereof shall not apply in the case of dividends paid to a non-resident company by a Canadian company, all of whose shares (less directors' qualifying shares) which have under all circumstances full voting rights are beneficially owned by such non-resident company: Provided that not more than one-quarter of the gross income of the Canadian company is derived from interest and dividends other than interest and dividends received from any wholly owned subsidiary company. Provided further that such non-resident company is not a company incorporated since the 1st April, 1933; but this proviso shall not apply if the Minister is satisfied that such incorporation was not made for the purpose of evading the tax imposed under subsection two of this section.

RATES OF TAX

First Schedule

CORPORATIONS AND JOINT STOCK COMPANIES

(In addition to rates of taxation given hereunder *see* "Excess Profits Tax Act" preceding Income Tax Act article.)

C. Rate of tax applicable to corporations and joint stock companies, except as herinafter provided.
On the income of the company.....18%

D. Rate of tax applicable to corporations and joint stock companies which file a return consolidating their profit or loss with that of their subsidiaries as provided for by subsection three of section thirty-five.
On the consolidated income of such company and its subsidiaries.....20%

E. Rate of tax applicable to Non-Resident-Owned Investment Corporations:
On the income of a company which elects under sub-section four of section nine of this Act..22½%

Tax on Investment Income

AA. Rate of tax applicable to all persons other than corporations and joint stock companies, in respect of 'investment income' as provided for in this Act.

On investment income in excess of $1,500.....4%

PERSONS OTHER THAN CORPORATIONS AND JOINT STOCK COMPANIES

A. Rules for Computation of Income Tax under Subsection One of Section Nine

Section 1. NORMAL TAX

Married Persons

Rule 1.—A normal tax equal to 7% of the income shall be paid by every person whose income during the taxation year exceeded $1,200 and who was during that year:

(*a*) a married person, if his spouse was resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, 1939, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or

(*b*) a widow or widower with a son or daughter wholly dependent upon such person for support, if such son or daughter was, during the taxation year,

(i) under 18; or

(ii) 18 or over and dependent by reason of mental or physical infirmity; or

(iii) under 21 and a student at a secondary school, university or other educational institution.

and resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, 1939, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or

(*c*) an unmarried person who maintained a self-contained domestic establishment and actually supported therein a person wholly dependent upon him and connected with him by blood relationship, marriage or adoption; or

(*d*) an unmarried minister or clergyman in charge of a diocese, parish or congregation who maintained a self-contained domestic establishment and employed therein on full-time a housekeeper or servant.

Husband and Wife

Rule 2.—If, during any taxation year, a husband and his wife each had a separate income in excess of $660, each shall be taxed under Rule 3 of this section, provided, however, that a husband shall not lose his right to be taxed under Rule 1 of this section by reason of his wife being employed and receiving any earned income.

Other Persons

Rule 3.—Every person not liable to taxation under Rule 1 or Rule 2 of this section shall pay a normal tax equal to—

7% of his income if his income during the taxation year exceeded $660 but did not exceed $1,800;

8% of his income if his income during the taxation year exceeded $1,800 but did not exceed $3,000;

9% of his income if his income during the taxation year exceeded $3,000.

Estates

Rule 4.—Notwithstanding anything in this section, the normal tax to be paid upon income taxable under subsections 2 and 4 of section 11 of this Act shall be equal to 9% of such income.

Credit for Dependents

Rule 5.—A taxpayer may deduct from the normal tax otherwise payable by him in any year under this section $28 for each person who was during that year wholly dependent upon such taxpayer and was

(*a*) his child, grandchild, brother or sister and was

(i) under 18; or

(ii) 18 or over and dependent by reason of mental or physical infirmity; or

(iii) under 21 and a student at a secondary school, university or other educational institution; or

(*b*) his parent or grandparent and dependent by reason of mental or physical infirmity;

and resident in any part of His Majesty's dominions or in a country contiguous to Canada, or residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, 1939, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or

(*c*) a child maintained by the taxpayer in Canada under a co-operative scheme sponsored by the governments of the United Kingdom and of Canada or any of the provinces of Canada for children brought from the United Kingdom under a government plan, and was

(i) under 18; or

(ii) under 21 and a student at a secondary school, university or other educational institution;

except one such dependent by reason of whom such person is taxable under Rule 1 of this section.

Section 2. GRADUATED TAX

$660 Exemption

Rule 1.—For the purposes of this section, the income of every person, except trustees or other like persons acting in a fiduciary capacity, shall be subject to a deduction of $660.

Rule 2.—In addition to the normal tax for which provision is made by section 1 of this paragraph a graduated tax shall be paid by every person as follows:

Graduated Tax

			Total Tax on
On the first $660 of taxable Income:		No tax	
On the next 500	"	30%	$ 500 = $ 150.00
500	"	33%	1,000 = 315.00
1,000	"	37%	2,000 = 685.00
1,500	"	41%	3,500 = 1,300.00
1,500	"	45%	5,000 = 1,975.00
3,000	"	50%	8,000 = 3,475.00
5,000	"	55%	13,000 = 6,225.00
7,000	"	60%	20,000 = 10,425.00
10,000	"	65%	30,000 = 16,925.00
20,000	"	70%	50,000 = 30,925.00
20,000	"	75%	70,000 = 45,925.00
30,000	"	80%	100,000 = 69,925.00
On Excess over 100,000		85%	

Tax Credit for Married and Equivalent Status

Rule 3.—A taxpayer may deduct $150 from the graduated tax otherwise payable by him in any year under this section if, during the taxation year, such taxpayer was—

(*a*) a married person if his spouse was resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, 1939, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or

(*b*) a widow or widower with a son or daughter wholly dependent upon such person for support, if such son or daughter was, during the taxation year,

(i) under 18; or

(ii) 18 or over and dependent by reason of mental or physical infirmity; or

(iii) under 21 and a student at a secondary school, university or other educational institution;

and resident in any part of His Majesty's dominions, or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, 1939, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or

(*c*) an unmarried person who maintained a self-contained domestic establishment and actually supported therein a person wholly dependent upon him and connected with him by blood relationship, marriage or adoption; or

(*d*) an unmarried minister or clergyman in charge of a diocese, parish or congregation, who maintained a self-contained domestic establishment

and employed therein on full-time, a housekeeper or servant.

TAX CREDIT FOR DEPENDENTS

Rule 4.—A taxpayer may deduct $80 from the graduated tax otherwise payable by him in any year under this section, for each person who was, during the taxation year, wholly dependent upon such taxpayer and was—

(*a*) his child or grandchild and was
(i) under 18; or
(ii) 18 or over and dependent by reason of mental or physical infirmity; or
(iii) under 21 and a student at a secondary school, university or other educational institution;
and was resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, 1939, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or

(*b*) a child maintained by the taxpayer in Canada under a co-operative scheme sponsored by the governments of the United Kingdom and of Canada or any of the provinces of Canada for children brought from the United Kingdom under a government plan, and was
(i) under 18; or
(ii) under 21 and a student at a secondary school, university or other educational institution;
except one such dependent by reason of whom such person is entitled to make a deduction under Rule 3 of the section.

Rule 5.—A taxpayer may deduct from the graduated Tax otherwise payable by him in any year under this section, 20% of any amount not exceeding $400 expended by him during the taxation year for the support of any person who was, during the taxation year, dependent upon such taxpayer for support and was

(*a*) his parent or grandparent and dependent by reason of mental or physical infirmity; or

(*b*) his brother or sister
(i) under 18, or
(ii) 18 or over and dependent by reason of mental or physical infirmity, or
(iii) under 21 and a student at a secondary school, university or other educational institution;
and was resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, 1939 and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada.

INCOMES OF HUSBAND AND WIFE

Rule 6.—If, during any taxation year, a husband and his wife each had a separate income in excess of $660 before making the deduction for which provision is made in Rule 1 of this section, neither of them shall be entitled to the deduction from graduated tax for which provision is made in Rule 3 of this section, provided, however, that notwithstanding the foregoing a husband shall not lose his right to the deduction provided in Rule 3 of this section by reason of his wife being employed and receiving any earned income but his wife shall for the purposes of this section be treated as an unmarried person.

DEPENDENT CHILDREN

Rule 7.—The deduction in respect of any dependent child, for which provision is made in Rule 4 of this section may, in any year, be made from the tax payable by such of his parents as may be determined by agreement between them, but if there is no such agreement, such deduction shall be made from the father's tax unless the Minister otherwise determines.

NON-RESIDENTS

Rule 8.—No deduction shall be made under Rule 3 of this section from the tax of any non-resident person described by paragraphs (*c*), (*d*) or (*e*) of subsection 1 of section 9 of this Act, or referred to in subsection 7 of section 27 of this Act unless the country in which such non-resident person resides allows a similar advantage to residents of Canada subject to tax in such country under similar circumstances.

Section 3. GENERAL.

BASIC INCOME

Rule 1.—The taxes payable in accordance with the rules set out in sections 1 and 2 of paragraph A of this Schedule shall not, in the aggregate, exceed in any taxation year
(i) in the case of any person liable to taxation under Rule 1 of section 1 of this paragraph, the amount by which the taxpayer's income exceeds $1,200; and
(ii) in the case of any other person, except persons liable to pay tax under Rule 4 of section 1 of this paragraph, the amount by which the taxpayer's income exceeds $660.

COMMISSIONED OFFICERS: BASIC INCOME

Rule 2.—The taxes payable by any commissioned officer in the Canadian naval, military or air forces in accordance with the rules set out in sections 1 and 2 of paragraph A of the First Schedule ot this Act shall not in the aggregate exceed in any taxation year the amount by which the aggregate of such officer's income and the amount refundable to him under section 93 of this Act exceeds

(*a*) in the case of any such officer in respect of whom no dependents' allowance is paid, $1600; and

(*b*) in the case of any other such officer, the aggregate of $1600 and the dependents' allowances which would be payable to his dependents if he held the highest rank of warrant or non-commissioned officer in the service to which he belongs but not including any allowance for more than two children; Provided that the aforesaid amount of $1600 shall not apply in respect of female commissioned officers, and that the governor in council may by order fix an amount to apply in respect of such female officers, having regard to differences in pay between male and female warrant or non-commissioned officers.

INCOME FROM CHIEF BUSINESS

10. In any case the income of a taxpayer shall be deemed to be not less than the income derived from his chief position, occupation, trade, business or calling.

INCOME FROM ESTATES AND TRUSTS

11. The income, for any taxation period, of a beneficiary of any estate or trust of whatsoever nature, shall be deemed to include all income accruing to the credit of the taxpayer whether received by him or not during such taxation period.

2. Income accumulating in trust for the benefit of unascertained persons, or of persons with contingent interests shall be taxable in the hands of the trustee or other like person acting in a fiduciary capacity, as if such income were the income of a person other than a corporation; provided that he shall not be entitled to the deductions for which provision is made in Rule 5 of section 1 and Rules 1, 3, 4 and 5 of section 2 of paragraph A of the First Schedule to this Act; Provided, further, that should more than one such trust be created, substantially all the assets of which are received from one person (whether or not administered by the same or different trustees) and be so conditioned as to fall in ultimately in favour of one beneficiary, class or group of beneficiaries, then the income of the several trusts shall be taxed as one trust in the hands of such one of the trustees as the Minister may determine.

3. In determining the taxable income of deceased persons, interest, rents, royalties, annuities and other income payable periodically shall be deemed to have accrued by equal daily increment during and within the period for or in respect of which such income arose and shall be apportionable in respect of the period of time accordingly and that portion accrued to the date of death shall be taxed as income of the deceased.

4. (*a*) Income received by an estate or trust and capitalized shall be taxable in the hands of the executors or trustees, or other like persons acting in a fiduciary capacity.

(*b*) Income earned during the life of any person, shall, when received after the death of such person by his executors, trustees or other like

persons acting in a fiduciary capacity, be taxable in the hands of such fiduciary.

(c) Income taxable under the provisions of this subsection shall be taxed as if such income were the income of a person other than a corporation, provided that no deduction may be made under Rule 5 of section 1 and Rules 1, 3, 4 and 5 of section 2 of paragraph A of the First Schedule to this Act.

5. Any amount paid by an estate or trust for the upkeep, maintenance and taxes of any property which, under the terms of the will or trust is required to be maintained for the use of any tenant for life, and which in any case is in excess of such an amount as the Minister may prescribe, shall be deemed to be taxable income received by such tenant for life.

DIVIDENDS

12. Dividends or shareholders' bonuses shall be taxable income of the taxpayer in the year in which they are paid or distributed.

For the purposes of this Act any annual amount received in respect of an income bond or income debenture shall be deemed to be a dividend.

LOANS TO SHAREHOLDERS

18. For the purposes of this Act, any loan or advance by a corporation, or appropriation of its funds to a shareholder thereof, other than a loan or advance incidental to the business of the corporation shall be deemed to be a dividend to the extent that such corporation has on hand undistributed income and such dividend shall be deemed to be income received by such shareholder in the year in which made.

This section shall not apply to a loan or advance made by a corporation lawfully empowered to make loans to its shareholders.

DISTRIBUTION ON WINDING-UP OR REORGANIZATION

19. (1) On the winding up, discontinuance or reorganization of the business of any incorporated company, the distribution in any form of the property of the company shall be deemed to be the payment of a dividend to the extent that the company has on hand undistributed income.

(2) Where, pursuant to subsection 1 of this section a dividend is deemed to be paid to a company incorporated or carrying on business in Canada, such company shall, notwithstanding section 4 of this Act, be taxable on the amount thereof; and where, pursuant to subsection 1 of this section a dividend is deemed to be paid to a company incorporated outside of Canada which does not carry on business in Canada, the company making the payment, unless it is one of the companies described in paragraph (p) of section 2 or paragraph (k) of section 4 of this Act, shall deduct from such payment the amount of income tax payable thereon under subsection 2 of section 9 of this Act at the rate applicable thereto at the time when such payment is deemed to be made and shall pay the same to the Receiver General of Canada.

PERSONAL CORPORATIONS

21. The income of a personal corporation whether the same is actually distributed or not, shall be deemed to be distributed on the last day of each year as a dividend to the shareholders and the said shareholders shall be taxable each year as if the same had been distributed in the proportions thereinafter mentioned.

The rates of tax applicable to corporations as in this Act provided shall be payable by a personal corporation on that portion only of its income which is deemed to be distributed to non-residents.

NON-RESIDENTS

24. The income liable to taxation under this Act of every person residing outside of Canada, who is carrying on business in Canada, either directly or through or in the name of any other person, shall be the net profit or gain arising from the business of such person in Canada.

25. The income liable to taxation under this Act of every person residing outside of Canada, who derives income for services rendered in Canada, otherwise than in the course of regular or continuous employment, for any person resident or carrying on business in Canada, shall be the income so earned by such persons in Canada.

(2) Every person resident or carrying on business in Canada shall withhold and remit forthwith to the Receiver General of Canada an amount equal to fifteen per centum of the salary, fees, commissions, or other remuneration payable to any person residing outside of Canada in respect of services rendered by such person in Canada and such amount shall be applied as a credit against the tax subsequently found due upon the filing of the income tax return of such person.

25a. The income liable to taxation under the Act of every person residing outside of Canada who renders services in Canada as a director, officer or employee of any company carrying on business in Canada, the majority of the voting shares of which are owned or controlled by any such person, or any combination of them, or any trustee acting on his or their behalf, shall include dividends and interest received, by him or them or his or their trustee, from the company with which he is so associated or any subsidiary thereof and shall be taxable against such person.

(2) Any tax deducted under the provisions of sub-section 2 of section 9B of this Act from any dividends or interest which are made taxable under subsection 1 of this section shall be applied as a credit against the tax subsequently found due by any non-resident person whose income is liable to taxation under the provisions of subsection 1 of this section.

INCOME FROM OPERATIONS IN CANADA

26. Where a non-resident person produces, grows, mines, creates, manufactures, fabricates, improves, packs, preserves or constructs, in whole or in part, anything within Canada and exports the same without sale prior to the export thereof, he shall be deemed to be carrying on business in Canada and to earn within Canada a proportionate part of any profit ultimately derived from the sale thereof outside of Canada.

"27. In addition to any other tax imposed by this Act, an income tax of fifteen per centum on non-resident persons is imposed, without any exemption or deduction under the provisions of this Act, in respect of the gross amount of all royalties, rentals or similar payments for the use in Canada of real or personal property, patents or for anything used or sold in Canada.

(2) Every person making any payment by any means whatsoever to a non-resident person on account of anything let, leased or used in Canada, or on account of royalties, rentals or similar payments for the use in Canada of patents or for anything used or sold in Canada, shall deduct from the moneys in his hands payable to or to be used on behalf of such non-resident person fifteen per centum thereof.

(3) The amount as deducted shall be remitted to the Receiver General of Canada at the same time as the payment is made to the non-resident person.

(5) The provisions of this section shall not apply in the case of any payment received from Canadian sources for anything used or sold in Canada is subject to the fifteen per centum tax imposed under paragraph (e) of subsection two of section nine B of this Act.

(6) Every agreement for payment of royalties, rentals, or other similar payments, without deduction or withholding, as provided in this section shall be void for the purposes of this Act.

(7) This section provides that where the deductions in respect of gross rentals have been made, the non-resident may file an income tax return on a net income basis in Canada, and the amount of tax withheld will be allowed as a credit against tax due, or in the alternative any overpayment will be refunded.

(8) Sub-section 7 is only applicable to persons resident in a country which grants a similar privilege.

27a. (1) Any non-resident person soliciting orders or offering anything for sale in Canada through an agent or employee, and whether any contract or transaction which may result therefrom is completed within Canada or without Canada, or partly within and partly without Canada, shall be deemed to be carrying on business in Canada and to earn a proportionate part of the income derived therefrom in Canada.

(3) The Governor in Council shall have power to exempt from the operation of this section the income in whole or in part of residents of any country which enters into reciprocal agreement with Canada to exempt the income of residents of Canada earned in such country.

PARTNERSHIPS

30. Where two or more persons are carrying on business in partnership the partnership as such shall not be liable to taxation but the shares of the partners in the income of the partnership, whether withdrawn or not during the taxation year shall, in addition to all other income, be income of the partners and taxed accordingly.

31. Where a husband and wife are partners in any business the total income from the business may, in the discretion of the Minister, be treated as income of the husband or the wife and taxed accordingly.

(2) Where a husband derives income as an employee of his wife or *vice versa* any remuneration paid to the husband or wife shall not be chargeable as an expense of the business in determining the net profit thereof.

(3) Where the husband or wife of a partner in any business receives any salary or any other remuneration therefrom, the portion of the remuneration paid that bears a similar proportion to the interest of the wife or husband, as the case may be, in the partnership business shall be added to the income of the said wife or husband and taxed accordingly.

RETURNS

*33. (1) Every person liable to taxation under this Act shall,

(*a*) on or before September 30 in each year if his salary or wages are equal to or greater than three-quarters of his income, and

(*b*) on or before April 30 in each year in the case of all other persons,

without notice or demand, deliver to the Minister a return in such form as the Minister may prescribe, of his total income during the last preceding year.

* The new section 33 comes into force on 1st January 1943 and shall be applicable to the income of 1942 and of fiscal periods ending therein. (1942, c. 28, s. 33 (7).)

34. (1) A member of a partnership or the proprietor of a business whose fiscal period or periods is other than the calendar year shall make a return of his income and have the tax payable computed upon the income from the business for the fiscal period or periods ending within the calendar year for which the return is being made, but his return of income derived from sources other than his business shall be made for the calendar year.

2. In case a partner or proprietor dies after the close of the fiscal period but before the end of the calendar year, a separate return of the income of the deceased partner or proprietor from the business after the close of such fiscal period up to the date of death shall be made and income tax shall be assessed, levied and paid upon such income as if the same were income of another person.

35. Returns of Corporations, etc., shall be made within 4 months from the close of its fiscal period.

INFORMATION RETURNS

39. (1)* Every employer shall make a return on such form as the Minister may prescribe on or before October 15 in each year showing

(*a*) every person in his employ who received any salary or other remuneration in the preceding calendar year and the amount of such salary or other remuneration;

(*b*) the amount of the tax deducted pursuant to section 92 of this Act from the salary and wages of each person in his employ in the twelve month period ending August 31 in the year in which such return is required to be made; and

(*c*) in the case of the return to be filed on or before October 15, 1943, the amount of National Defence tax deducted under section 91 of this Act in the months of January to August, inclusive, of the year 1942.

* Subsection one of section 39 comes into force on 1st January, 1943 and shall be applicable to the income of 1942 and of fiscal periods ending therein. (1942, c. 28, s. 33 (7).)

2. Corporations shall make a return on or before the last day of February in each year of all dividends and bonuses paid during the previous calendar year.

2A. All debtors paying interest on any fully registered bonds or debentures shall make a return of all interest so paid.

3. All persons in whatever capacity acting having the control, receipt, disposal or payment of fixed or determinable annual or periodical gains, profits or income of any taxpayer, shall make and render, on or before the last day of February in each year a separate and distinct return covering the previous calendar year of such gains, profits or income, containing the name and address of each taxpayer.

4. The returns required by subsections 2, 2A and 3 of this section shall be delivered to the Minister on or before the last day of February in each year without any notice or demand being made therefor and in such form as the Minister may prescribe.

5. All persons in whatever capacity acting, making payment of interest, royalties, rents, annuities, compensation, remuneration, or other fixed or determinable amounts, such as interest upon bonds, mortgages, deeds of trust, or other similar obligations, and also payments under contracts, whether written or verbal, relating to the buying and selling and otherwise dealing in stocks, bonds, debentures, mortgages, hypothecs, and other similar securities, shall without any notice or demand being made therefor, render on such forms and at such times as the Minister may prescribe, a true and accurate return of the amounts paid in excess of such sums as the Minister decides together with the names and addresses of the recipients. For the purposes of this subsection payment shall include the amounts credited to the creditor during the fiscal period of the debtor.

PAYMENT OF TAX

48. (1) Every person liable to pay any tax under any of the provisions of this Act, except sections 9B, 27 and 88 thereof, shall estimate the amount of such tax payable by him in the return of the income upon which such tax is payable.

(2) Any person from whose salary or wages any amount has been deducted under section 92 of this Act shall, if the aggregate of his salary or wages during the taxation year is equal to or greater than three-quarters of his income for such year, pay to the Receiver General of Canada at the time when he is required under section 33 of this Act to make the return of his income for such taxation year, the amount by which the tax on his income during such year, as estimated under subsection one of this section, exceeds the aggregate of

(i) all amounts deducted from his salary or wages under subsection 2 of section 92 of this Act during the twelve months period commencing September 1 in the taxation year;

(ii) all amounts deducted under subsection 1 of section 92 of this Act during the taxation year from interest or dividends forming part of his income; and

(iii) in respect of the tax payable on income for the year 1942 only, all amounts deducted from his income as National Defence Tax under the provisions of section 91 of this Act in the months of January to August 1942, both inclusive,

and if any person fails to pay any amount which he is required to pay by this subsection, or any part thereof, as thereby required, he shall pay interest thereon at the rate of 5% per annum from the day on or before which such payment was required to be made to the day of payment.

PAYMENT BY INSTALMENTS

(3) Every person, other than a corporation or a person to whom subsection 2 of this section applies, shall pay all taxes which he is liable to pay upon his income during any taxation year under any of the provisions of this Act, except sections 9B, 27 and 88

thereof, by quarterly instalments during the twelve month period commencing September 1 in the taxation year, as follows:—

(*a*) on or before October 15 and on or before January 15 in such period, an amount equal to one-quarter of such tax as estimated by him on his income for the year last preceding the taxation year or on his estimated income for the taxation year, at the rates for the taxation year; and

(*b*) on or before April 15 and on or before July 15 in such period, one-half of the amount by which the tax payable as estimated by him on his income for the taxation year at the rates for the taxation year exceeds the aggregate of

(i) all amounts paid under paragraph (*a*) of this subsection, and

(ii) all amounts deducted during the taxation year from earnings, interest or dividends, forming part of his income under section 91 and subsection 1 of section 92 of this Act, and

(iii) all amounts deducted from his salary or wages under subsection 2 of section 92 of this Act during the twelve month period commencing September 1 in the taxation year;

and if, after examination of any person's return under section 53 of this Act, it is established for the purposes of this Act that the instalments paid by him under this subsection amount, in the aggregate, to less than the tax payable, he shall forthwith after notice of assessment is sent to him under section 54 of this Act, pay the unpaid amount thereof together with interest thereon at 5% per annum from April 30 in the period during which such instalments were payable until the date of payment.

CORPORATION INSTALMENTS

*(4) Every corporation shall pay all taxes which it is liable to pay in any taxation year under any of the provisions of this Act, except sections 9B, 27 and 88 thereof, by instalments payable on or before the last day of each month during the twelve month period ending six months after the close of such taxation year, as follows:

(*a*) during the first eight months in such period, an amount equal to one-twelfth of such tax as estimated by it on its income for the year last preceding the taxation year or on its estimated income for the taxation year at the rate for the taxation year;

(*b*) during the last four months in such period, one-fourth of the amount by which the tax payable as estimated by it on its income for the taxation year at the rate for the taxation year, exceeds the aggregate of

(i) the amounts paid under paragraph (*a*) of this subsection, and

(ii) the amounts deducted during the taxation year under subsection one of section 92 of this Act from interest or dividends forming part of its income;

and if, after examination of any corporation's return under section 53 of this Act, it is established for the purposes of this Act that the instalments paid by such corporation in any year under this section amount, in the aggregate, to less than the tax payable, it shall forthwith after notice of assessment is sent to it under section 54 of this Act, pay the unpaid amount thereof together with interest thereon at 5% per annum from the day four months after the end of the taxation year until the date of payment.

INTEREST

(5) If any person who is required to pay on the quarterly instalment basis as provided in subsection three of this section pays less than the amount which he is required to pay on any such date as provided in the said subsection, he shall pay interest at 8% per annum upon the amount by which his payment on such instalment date is less than the amount required to be paid on such date from the date when such instalment became due to the date of payment.

*(6) If any corporation pays less than one-twelfth of the tax as estimated by it on its income for the year last preceding the taxation year, or on its estimated income for the taxation year at the rates for the taxation year during each of the first eight months of the twelve month period ending six months after the close of such taxation year, or if it pays less than the amount required as provided in paragraph (*b*) of subsection 4 of this section during the last four months in such twelve month period ending six months after the close of such taxation year, it shall pay interest at the rate of 8% per annum upon the deficiency in any instalment from the date when such instalment was due to the date of payment; provided, however, that the interest in respect of the first two months' instalments in such twelve month period ending six months after the close of the taxation year 1942 shall be at the rate of 3% per annum during such twelve-months' period (and thereafter at the 8% per annum rate) upon any deficiency in any instalment due in the said two months. (1942, c. 28, s. 23.).

PENALTY

49. If any person fails to pay any amount which he is required to pay by subsection 2 of section 48 of this Act, or any part thereof, as thereby required, he shall pay, in addition to the interest therein provided for, interest on the amount which he so fails to pay at the rate of 3% per annum from the day on or before which such payment was required to be made to the day of payment. (1942, c. 28, s. 24.)

* Subsections 4 and 6 of section 48 shall apply in respect of fiscal periods ending on and after 31st December, 1942. (1942, c. 28, s. 33 (8).)

GIFT TAX PROVISIONS

88. 1. Save as herein otherwise provided, there shall be assessed and paid upon the transfer in any year by any individual residing or ordinarily resident in Canada of any property (whether situate within or outside of Canada) transferred by way of gift or donation a tax payable by such individual at the rate applicable in respect of the aggregate value of all the property so transferred during the year by such individual under the following schedule:

On gifts up to and including $5,000			10%
On gifts exceeding			
$5,000	but not exceeding	$10,000	11%
$10,000	" "	$20,000	12%
$20,000	" "	$30,000	13%
$30,000	" "	$40,000	14%
$40,000	" "	$50,000	15%
$50,000	" "	$75,000	16%
$75,000	" "	$100,000	17%
$100,000	" "	$150,000	18%
$150,000	" "	$200,000	19%
$200,000	" "	$250,000	20%
$250,000	" "	$300,000	21%
$300,000	" "	$400,000	22%
$400,000	" "	$500,000	23%
$500,000	" "	$600,000	24%
$600,000	" "	$700,000	25%
$700,000	" "	$800,000	26%
$800,000	" "	$1,000,000	27%
$1,000,000			28%

2. The tax so imposed shall apply whether the transfer is in trust or otherwise, or direct or indirect, or whether the property is real or personal, tangible or intangible, and shall extend to gifts made by personal corporations.

3. The tax shall be paid in full to the Receiver General of Canada on or before the 30th day of April next succeeding the year in which the gifts were made; and if not so paid the tax shall bear interest at the rate of eight per centum per annum from the date payable.

4. If the donor fails to pay the tax as hereinbefore provided, the donor and the donee shall be jointly and severally liable for the tax imposed by this section.

5. The Minister may at any time assess the donor or the donee or both for the amount of the tax payable under this section. The payment of one such assessment shall discharge the joint obligation.

8. The provisions of this section shall not apply to the following:—

(*a*) gifts or donations made by any individual the aggregate value of which in any year does not exceed four thousand dollars, and taxation shall be on the amount in excess of four thousand dollars only;

(*b*) gifts or donations taking effect upon death by way of bequest or devise; and any property passing to any person upon an intestacy;

(*c*) gifts or donations to a charitable organization or educational institution in Canada, operated exclusively as such and not operated for the benefit or private gain or profit of any person, member or shareholder thereof;

(*d*) gifts or donations made to the Dominion of Canada or any Province or political subdivision thereof;

(*f*) gifts to or payments made on behalf of any one person which in the aggregate to or for such person do not exceed one thousand dollars in any year.

Provided that gifts exempt under paragraphs (*b*) to (*f*) inclusive of this subsection shall not be included in compiling the aggregate referred to in paragraph (*a*) of this subsection.

(*g*) gifts or donations made in any year, if the aggregate value thereof does not exceed an amount equal to one-half of the difference between the income of the taxpayer in the next preceding year and the income tax which was payable thereon.

NATIONAL DEFENCE TAX

91. Section 91, which embodies the National Defence Tax, was repealed on and after September 1, 1942. A summary of this tax appeared in the Canadian Almanac for 1942.

Any moneys deducted in 1942 as National Defence Tax from earnings, interest or dividends are deductible from Income Tax otherwise payable for the year 1942.

TAX DEDUCTION AT THE SOURCE

Interest and Dividends

92. (1) Every person becoming liable, on or after September 1, 1942, to pay to any person described by paragraphs (*a*), (*b*), (*c*), (*d*) and (*e*) of subsection one of section 9 of this Act, either forthwith or on demand,

(i) any amount as interest pursuant to the provisions of a fully registered bond, debenture or other similar obligation, or

(ii) any amount by way of dividend in respect of any share of stock,

shall deduct or withhold therefrom an amount equal to 7% of such amount or sum and shall, one week from the day when the liability to make such payment arises, or from the day when the creditor's right to demand payment thereof arises, or at such other time as the Minister may by regulation prescribe remit the same to the Receiver General of Canada on behalf of the creditor to whom such interest or dividend is payable as a payment on account of taxes payable by such person under section nine of this Act.

Salary and Wages

(2) Every employer who, after September 1, 1942, pays any salary or wages to any person in his employ who is resident or employed in Canada with respect to any established payroll period commencing after August 31, 1942, shall deduct or withhold from such salary or wages such amount in respect of the taxes payable under section 9 of this Act by such person, as may be prescribed by regulations made by the Governor in Council and published in the *Canada Gazette*, and shall remit the same to the Receiver General of Canada as a payment on account of such taxes within one week of the day when he becomes liable to pay such salary or wages or at such other time as the Minister may by regulation prescribe.

(3) Every person liable to deduct or withhold any amount under subsections 1 or 2 of this section shall from time to time make a return at such time and in such form, and containing such information, as the Minister may prescribe.

(4) Every person whose employer is required to deduct or withhold any amount from his salary or wages under subsection 2 of this section shall, prior to September 1, 1942, or as may be prescribed by regulations hereunder, or, if his employment commences after that date, immediately thereafter furnish to his employer such information as the Minister may require on a form prescribed by the Minister.

(5) Every employee failing to file with his employer the form prescribed in subsection 4 of this section shall be liable to have the deduction from his salary or wages provided for in subsection 2 of this section made at the rate authorized as hereinbefore provided in respect of an unmarried person without dependents in receipt of a salary within the range in which such employee is paid and without regard to the tax credit to which he would otherwise have been entitled in respect of persons dependent upon him for support.

(6) Any person who, pursuant to subsections 1 or 2 of this section, deducts or withholds any amount from any payment which he is liable to make to any person shall be deemed to hold the amount so deducted or withheld in trust for His Majesty.

(7) All amounts deducted or withheld by any person under subsections 1 and 2 of this section shall be kept separate and apart from the moneys of the person so deducting and in the event of any liquidation, assignment or bankruptcy of the person who made such deductions the said amounts so deducted shall remain apart and form no part of the estate of such person in liquidation, assignment or bankruptcy. In any event the moneys so deducted shall be paid over to His Majesty in full in priority to the claims of any secured or unsecured creditors including any claims of His Majesty in right of any province of Canada.

Refunds

(8) If the Minister is of the opinion that any person on whose behalf money has been paid to the Receiver General of Canada under this section was not liable to pay any tax under this Act, or if the Minister is of opinion that the moneys paid to the Receiver General of Canada under this section on behalf of such person are in excess of the tax which such person was liable to pay under this Act, the Minister may, upon application by such person in writing within twelve months from the close of the calendar year in which such money was paid, repay to him the amount so paid or such part thereof as in his opinion such person was not liable to pay.

(9) Any person who fails to comply with any of the requirements of this section shall be guilty of an offence and liable on summary conviction to a penalty not exceeding $10,000 or to six months' imprisonment, or to both such fine and such imprisonment.

(10) No action shall lie against any person for withholding or deducting any sum of money in compliance or intended compliance with this section or any regulation made thereunder.

Definition

(11) In this section, unless the context otherwise requires,

(*a*) "salary or wages" includes any remuneration, compensation, hire, emolument, stipend, perquisite or any similar payment or any indemnity, pension or director's fee, howsoever paid for any services, functions or duties rendered or performed in Canada; and

(*b*) "employer" means any person liable to pay any salary or wages and includes His Majesty in right of Canada and any province of Canada.

(12) Interest or dividends payable to the following persons shall not be liable to the deduction at the source provided in subsection one of this section:—

(*a*) persons and institutions mentioned in paragraphs (*a*) to (*i*), both inclusive, and in paragraphs (*p*) and (*q*) of section 4 of this Act,

(*b*) municipalities or municipal or public bodies which in the opinion of the Minister perform a function of government,

(*c*) His Majesty in right of Canada or any province of Canada.

(13) Dividends payable to corporations shall not be liable to the deduction at the source provided in subsection one of this section. (1942, c. 28, s. 31.)

Part XVII

REFUNDABLE PORTION OF TAX

93. (1) The Minister shall, in respect of any taxes paid, as herein provided, refund to each taxpayer the amount by which either one-half of the taxes which he was liable to pay upon his income for any taxation year after 1941 less the deductions provided by section 8 and before any amount was deducted

therefrom under section 7A of this Act or the aggregate of

(*a*) an amount equal to 8% of his taxable income during the taxation year or $800 whichever is less in the case of a person subject to tax under Rule 3 of section 1 of Paragraph A of the First Schedule to this Act, or, an amount equal to 10% of his taxable income during such year or $1000 whichever is less, in the case of a person subject to tax under Rule 1 of section 1 of Paragraph A of the First Schedule to this Act; and

(*b*) an amount equal to 1% of his taxable income during the taxation year, or $100 whichever is less for each dependent in respect of whom he may make a deduction from his normal tax under Rule 5 of section 1 of paragraph A of the First Schedule to this Act,

whichever is less, exceeds the aggregate of the amounts which such taxpayer is entitled to deduct under section 7A of this Act from the taxes otherwise payable by him upon his income during the taxation year under subsections 1 and 3 of section 9 of this Act.

(2) The amounts refundable under subsection 1 of this section shall be paid to the taxpayer after the cessation of hostilities between Canada and Germany Italy and Japan, at such times and in such instalments as may be prescribed by regulation made by the Governor in Council, but in the case of taxes paid upon income for 1942 taxation period not later than the end of the second fiscal period of the Government of Canada commencing after a date to be fixed for the purposes of this Act and of *The Excess Profits Tax Act, 1940*, by the Governor in Council as the date of the cessation of hostilities between Canada and Germany, Italy and Japan, and in the case of taxes paid upon income for each subsequent year not later than one year subsequent to the date fixed for the repayment of taxes paid upon income for the next succeeding year; provided, however, that in the event of the death of the taxpayer, payment may be made to his legal representative at a date earlier than the date hereinbefore specified.

(3) The Minister shall pay, together with any payment made pursuant to subsection 1 of this section, interest on the amount thereof at the rate of 2% per annum from October 1 next after the end of the year in respect of which the refundable portion of the tax on the income of the year is levied. (1942, c. 28, s. 31.)

NATIONAL REGISTRATION

By an Order-in-Council July 12th, 1940, every person who resides in Canada, man and woman, British subject or alien, must register on attainment of his or her sixteenth birthday.

Exceptions are

(*a*) Cloistered nuns;

(*b*) Members of the Naval, Military and Air Forces of Canada on Active Service;

(*c*) Persons confined in asylums for the insane or feebleminded.

(*d*) Inmates of institutions excepted by the Chief Registrar for Canada.

National Registration took place on the 19th, 20th, and 21st of August 1940.

Those who did not then register, for whatever reason, or who cease to be exempted under any of the above clauses, or who attain the age of 16, shall register within thirty days at a post-office in Canada and receive a registration certificate.

Duly registered persons who have lost their registration certificates are required to fill in a form obtainable at all post offices, and send to the National Registration Division, Dept. of Labour, at Ottawa, which is authorized by the Regulations to issue a new certificate when the loss of an original certificate has been established to his satisfaction.

Every registrant shall at all times carry upon his or her person the registration certificate, and shall produce it for inspection upon reasonable demand to any peace officer, police officer or constable and answer any relevant questions.

Marriages and changes of address must be reported within 14 days to the National Registration Division, Dept. of Labour, Ottawa. Forms for the purpose are procurable at post-offices.

Employers are required to satisfy themselves that all their employees are registered and before employing any person must require the production of the registration certificate. It shall be the duty of the employer to report to the Department of National War Services and to the nearest police officer, the name, address, and occupation of any person so unregistered.

COMMERCIAL FAILURES IN CANADA

[*From Dun & Bradstreet's*]

PROVINCES	NO. OF FAILURES					LIABILITIES .000 omitted			
	1938	1939	1940	1941	1942 9 mth	1938	1939	1940	1941
Ontario	316	359	339	200	106	$ 3,617	$ 2,834	$ 3,039	$ 1 835
Quebec	482	591	514	449	259	4,845	5,893	4,630	3,771
British Columbia	24	18	13	18	27	398	356	150	247
Nova Scotia	28	38	30	21	14	385	257	408	185
Manitoba	77	117	63	43	42	552	954	335	230
New Brunswick	43	43	48	18	7	894	559	259	144
Prince Edward Island	—	4	9	6	9	—	99	28	22
Alberta	24	37	27	24	8	90	238	341	142
Saskatchewan	55	92	115	103	2	255	445	388	383
Total, Canada	1,049	1,299	1,158	882	952	$11,036	$11,635	$9,578	$6,959

CANADIAN HONOUR LIST

NOTE.—The following list is made up from the best information procurable. Only names of living Canadians are included. The names of others who have died will be found in back numbers of the Canadian Almanac. Errors or omissions will be gladly rectified on advice. See also list of members of His Majesty's Most Honourable Privy Council.

Earls, Viscounts, Barons are addressed: *My Lord*; Baronets and Knights: *Sir*.

EARL

The Right Hon. the Earl of—

Egmont, Frederick George Moore Perceval (Calgary, Alta.).

VISCOUNT

The Right Honourable Viscount—

Greenwood of Holbourne, Hamar Greenwood, *P.C.*, 1st Viscount, 1937 (1st Baron Greenwood of Llanbister, 1929.)

Bennett of Calgary, Richard Bedford Bennett, *P.C.*, *K.C.*, *LL.D.*, *D.C.L.* (1st Viscount, 1941).

BARONS

The Right Hon. Lord—

Aylmer, John Frederick Whitworth Aylmer (9th Baron and 12th Baronet).

Beaverbrook, Hon. Col., William Maxwell Aitken, *P.C.* (1st Baron).

Rodney, Capt. George B. H. Guest (Fort Saskatchewan, Alta).

Shaughnessy, William Graham Shaughnessy (3rd Baron).

Strathcona and Mount Royal, Donald Stirling Palmer Howard (3rd Baron).

OLD CANADIAN TITLE

(*See note at foot of page*)

*Baron de Longueuil, Ronald Grant de Longueuil.

BARONETS

Sir James Hamet Dunn (1st Bart.).

Sir Ellsworth Flavelle (2nd Bart., 1939).

Sir Francis Cooke Caulfield Heathcote, *D. D.*, (9th Bart.), Archdeacon of Vancouver; 198 Hastings St. W., Vancouver.

Sir Edward Gordon Johnson (5th Bart.).

Sir Francis Howe Seymour Knowles, *M.A.*, *B Sc.*

Sir Harry Oakes (1st Bart., 1939)

Sir Hugh Edward Poynter, *F.R.G.S.* (3rd Bart.).

Sir John Beverley Robinson (5th Bart., 1933)

Sir Francis Cyril Stanley Rose.

Sir Arthur Alan Stonhouse (17th Bart.); Pine Lake, Alta.

Sir Charles Stewart Tupper (2nd Bart.).

G.C.M.G

Rt. Hon. Sir Lyman Poore Duff, *P.C.*, *G.C.M.G.*

Rt. Hon. Sir William Thomas White, *P.C.*, *G.C.M.G.*

G.C.V.O.

Sir Edward R. Peacock (London, Eng.).

G.B.E.

Sir Edward Wentworth Beatty, *K.C.*, *LL.D.*

K.C.B

Lieut.-Gen'l Sir Henry E. Burstall, *K.C.B.*, *K.C.M.G.*

Maj.-Gen. (Hon. Lt.-Gen.) Sir Charles M. Dobell, *K.C.B.*, *C.M.G.*, *D.S.O.*

Lieut.-Gen. Sir William C. G. Heneker, *K.C.B.*, *K.C.M.G.*, *D.S.O.*

Gen'l Sir Geo. Macaulay Kirkpatrick, *K.C.B.*, *K.C.S.I.*

Lt.-Gen'l Sir Richard E. W. Turner, *V.C.*, *K.C.B.*, *K.C.M.G.*, *D.S.O.*, *V.D.*

K.C.M.G.

Sir Allen Aylesworth, *K.C.*

Lt.-Gen'l Sir Henry E. Burstall, *K.C.B.*

Major Sir H. E. S. Cordeaux, *C.B.*

Hon. Col. Sir Robert A. Falconer, *M.A.*, *D.Litt.*, *D.D.*, *LL.D.*, *D.C.L.*, *F.R.S.C.*

Lt.-Gen. Sir William C. G. Heneker, *K.C.B.*, *D.S.O.*

Sir Richard S. Lake.

Rt. Hon. Sir William Mulock, *P.C.*

Lieut.-Gen. Sir R. E. W. Turner, *V.C.*, *K.C.B.*, *D.S.O.*, *V.D.*

K.B.E.

Lieut-Gen. Sir George N. Cory, *C.B.*, *D.S O.*

Sir Alexander Mackenzie

Maj.-Gen. Sir Casimir van Straubenzee, *C.B.*, *C.M G.*

Lieut-Col. Sir Campbell Stuart.

KNIGHTS BACHELOR

Hon. Lt.-Col. Sir Hugh Montagu Allan, *C.V.O.*, *E.D.*

Sir Herbert Brown Ames *LL.D.*

Sir Geo. Bury.

Hon. Sir Thomas Chapais, *LL.D.*, *F.R.S.C.*

Hon. Sir Joseph Andrew Chisholm *M.A.*, *LL.D.*

Sir Henry Lumley Drayton, *K.C.*

Maj.-Gen. The Honourable Sir Eugene Fiset, *C.M.G.*, *D.S.O.*, *M.D.*

Sir George Garneau, *LL.D.*

Sir Edmund Wyly Grier, *R.C.A.*

Sir Ernest Campbell MacMillan, *Mus. Doc.*, *F.R.C.M.*, *F.R.C.O.*

Sir Alfred Morine *K.C.*

Sir Chas. George Douglas Roberts, *M.A.*, *LL.D.*, *F.R.S.C.*

Sir Joseph Mathias Tellier.

Sir Frederick Williams-Taylor.

C B.

Col. B. H. O. Armstrong, *C.M.G.*

Maj.-Gen. Ernest Charles Ashton, *C.M.G.*, *V.D.*

Col. (Hon. Brig.-Gen.) H. S. Birkett, *V.D.*

Col. (Hon. Brig.-Gen'l) R. Brutinel, *C.M.G.*, *D.S.O.*

Brig.-Gen. G.S. Cartwright, *C.M.G.*

Maj.-Gen. H. M. Cawthra-Elliot, *C.M.G.*

Air-Commod're Raymond Collishaw, *C.B.*, *D.S.O.*, *O B.E.*, *D.S.C.*, *D.F.C.*

Maj Sir H. E. S. Cordeaux, *K.C.M.G.*

Lieut.-Gen. Sir George N. Cory, *K.B.E.*, *D.S.O.*

Maj.-Gen'l J. H. Elmsley, *C M.G.*, *D.S.O.*

Col. (Hon. Brig.-Gen'l) J. F. L. Embury, *C.M.G.*, *V.D.*

Maj.-Gen'l Hon. W. A. Griesbach, *C. M. G.*, *D.S.O.*, *V.D.*, *K.C.*

Col. J. A. Gunn, *O.B.E.*, *V.D*

E. J. Harding, *C.M.G.*

Col. (Hon. Brig. Gen'l) F. W. Hill, *C.M.G.*, *D.S.O*, *V.D*

Col. (Hon. Brig.-Gen'l) E. Hilliam, *C.M.G.*, *D.S.O.*

Maj.-Gen'l H. D. R. Ketchen, *C.M.G.*

Maj.-Gen. C. C. Luard, *C.M.G.*

Maj.-Gen'l A. D. MacRae.

Col. Hon. A. McDonnell, *C.M.G.*, *D.S.O.*

Lt.-Gen. Andrew George Latta McNaughton, *C.M.G.*, *D.S.O.*, *M.Sc.*, *LL.D.*, *p.s.c.*

Maj.-Gen. V. W. Odlum, *C.M.G.*, *D.S.O.*, *V.D.*, *(F).*

Maj.-Gen'l H. A. Panet, *C.M.G.*, *D.S.O.*

Col. A. Primrose.

Maj.-Gen'l R. Rennie, *C.M.G.*, *D.S.O.*, *M.V.O.*, *V.D.*

Col. J. A. Roberts, *V.D.*

Col. (Hon. Brig.-Gen'l) A. E. Ross *C.M.G.*

Maj.-Gen'l Sir Casimir Van Straubenzee, *K.B.E.*, *C.M.G.*

Lt.-Col J. S. Tait, *V.D.*

Maj.-Gen'l H. C. Thacker, *C.M.G.*, *D.S.O.*

Maj.-Gen'l P. E. Thacker, *C.M.G.*

Col. (Hon. Brig.-Gen'l) G. S. Tuxford, *C. M. G.*, *D.S.O.*, *E.D.*

Col C. F. Wylde, *V.D.*

*The title of Baron de Longueuil existed prior to the Treaty of Paris (1763), and was duly recognized by Queen Victoria pursuant to that treaty.

Lord Beaverbrook, Viscount Greenwood, Chief Justice Sir Lyman Poore Duff, Sir Thomas White, Arthur Meighen, W. L. Mackenzie King, Sir Wm. Mulock, Geo. P. Graham, Viscount Bennett, are styled "Right Honourable" as members of the Imperial Privy Council.

C M.G.

Alexander, Capt. M.
Anderson, Maj.-Gen. W. B., *D.S.O*
Armstrong, Col. B. H. O., *C.B.*
Ashton, Maj.-Gen'l E.C., *C.B., V.D.*
Barton, George S. H., *D.Sc.A.*
Beattie, Hon. Col. W., *V.D.*
Beauchesne, Arthur, *K.C., Litt.D., LL.D.*
Bell, Col., A. de M.
Bell, Maj.-Gen., A. H., *D.S.O.*
Bell, Col. F. G.
Bent, Col. C. E., *D.S.O., V.D*
Bertram, Lt.C.M., *D.S.O.*
Bickford, Col. (Hon. Brig.-Gen.) H. C.
Blount, A. E.
Boville, Capt. T. C.
Bristol, Maj. Everett.
Brown, Col. (Hon. Brig.-Gen'l) J. S., *D.S.O.*
Brutinel, Col. (Hon. Brig.-Gen'l) R., *C.B., D.S.O.*
Campbell, Lt.-Col. S.
Camsell, Chas., *LL.D., F.R.S.C., F.G.S.A.*
Cartwright, Brig.-Gen'l G.S., *C.B.*
Cartwright, Lt.-Col. Robert.
Cassels, Brigadier G. H.
Cawthra-Elliot, Maj.-Gen. H. M., *C.B.*
Clark, Wm. Clifford, *M.A., LL.D.*
Clark, Col. J. A., Hon. Brig.-Gen., *D.S.O., V.D.*
Clark-Kennedy, Lt.-Col. W. H., *V.C., D.S.O.*
Colquhoun, Col. M. A., *D.S.O., V.D.*
Cory, W. W.
Davis, Col. E. G., *V.D.*
Delage, Cyrille Fraser, *Litt.D., LL.D., F.R.S.C.*
Denison, Maj.-Gen. S. J. A.
Desbarats, G. J.
Dobell, Maj.-Gen. (Hon. Lt.-Gen.) Sir Charles M., *K.C.B., D.S.O*
Draper, Col. (Hon. Brig.-Gen'l) D. C., *D.S.O*
Edwards, Wm. Stuart, *K.C.*
Elder, Col. J. M., *V.D.*
Elmsley, Maj.-Gen'l J.H., *C.B., D.S.O.*
Embury, Col (Hon. Brig.-Gen'l) J. F. L., *C.B., V.D.*
Etherington, Col. F.
Field, Fred'k Wm.
Fiset, Maj.-Gen. the Hon. Sir E., *Kt., D.S.O., M.D, E.D. (F).*
Flick, Lt.-Col. C.L., *C.B.E. V.D.*
Ford, Col. F. S. L., *V.D.*
Gardner, Col. S. D., *M.C.*
Gaudet, Col. F. M.
Gibsone, Maj.-Gen'l. W. W. P., *D.S.O., O.B.E.*
Griesbach, Maj.-Gen'l Hon. W. A., *C.B., D.S.O., V.D.*
Gunn, Maj.-Gen. J. A., *D.S.O., V.D.*
Hamilton, Maj. A. L.
Harding, E. J., *C.B.*
Hart, Col. E. C.
Herbert, Hon'y Maj.-Gen'l Sir I. J. C., *Bt., C.B.*
Hertzberg, Maj.-Gen. H F. H., *D.S.O., M.C.*
Hill, Col. (Hon. Brig.-Gen'l) F W *C.B., D.S.O., V.D*
Hilliam, Col (Hon. Brig.-Gen.) E., *C.B., D.S.O.*
Hodgetts, Col. C.A., *V.D*
Hogarth, Maj.-Gen'l D. M., *D.S.O*
Hudon, Lt.-Col. J. A G.
Hughes, Col. H.T., *D.S.O. E.D.*
Humble-Burkitt, Col B M., *D.S.O*
Jackson, W E F.
Johnston, Alex.
Jones, Maj.-Gen'l G C
Jones, Col., L.E., *D.S.O., V.D.*
Keen, Col. J. F.
Kennedy, Lt.-Col., W. C.
Ker, Hon'y Lt.-Col., C. A., *D.S.O.*
Ketchen, Maj.-Gen'l H. D. R., *C.B*
King, Maj.-Gen., W B. M., *D.S.O., V.D.*
King, Rt. Hon. W. L. M., *P.C., LL.D*
Kirkcaldy, Col. (Hon. Brig.-Gen.) J., *D.S.O., V.D.*
Leckie, Col. J. E., *C.B.E., D.S.O., V.D.*
Lemaire, Ernest Joseph.
Le Mesurier, Henry
Lister, Lt.-Col. F., *D.S.O., M.C*
Luard, Maj.-Gen. C. C., *C.B.*
MacInnes, Col. C. S., *K.C. LL.D.*
MacKinnon, Lt.-Col. W. T. M.
Maclaren, Col. (Hon. Brig.-Gen) C.H., *D.S.O., V.D, A.D.C.*
MacLaren, Col., the Hon. Murray, *V D.*
Macphail, Col. A., *D.S.O., V.D.*
Macphail, Col. R P, *D.S.O.*
Mahaffy, Dr. Alexander F. (award 1942)
Marshall, Col. K R. *D.S.O, A.D.C., V.D.*
Martin, Capt F H
McCuaig, Brigadier G E., *D.S.O., V.D.*
McDonald, Col. (Hon. Brig.-Gen'l) H. F., *D.S.O.*
McKee, Col. S H., *V.D.*
McLaughlin, Col L. T. *D.S.O., V D.*
McLean, Col. C. W. W., *D.S.O.*
McLean, Simon James
McNaughton, Lt.-Gen. A. G. L., *C.B., D.S.O.*
McDonnell, Col. Hon. A., *C.B, D.S.O.*
Meighen, Col. (Hon. Brig.-Gen'l) F. S., *V.D.*
Mewburn, Maj.-Gen' Hon. S.C., *P.C., V.D.(F)*
Montague, Maj. F. F.
Montague, Maj.-Gen. P. J., *D.S.O., M.C., V.D.,*
Morrison, Col. F.S., *D.S.O*
Nasmith, Col. G G., *D.Sc., Ph.D.*
Odlum, Maj.-Gen. V W *C.B., D.S.O, V.D. (F)*
Ormond, Maj.-Gen. D. M, *D.S.O.*
Osborne, Col. H. C., *C.B.E., V.D.*
Panet, Brigadier E. de B., *D.S.O*
Panet, Maj.-Gen'l H. A., *C.B., D.S.O*
Perry, Maj.-Gen. A.B.
Pope, Lt.-Col. E. W
Ralston, Col. Hon J L. *D.S.O., K.C., LL D., D.C.L.*
Rankin, Lt.-Col. A. C. *V.D.*
Rattray, Col. J. G., *D.S.O*
Regan, Col. J. L., *V.D.*
Reid, Col. F. A.
Reid, Col. H. G., *C.B.E., D S O*
Rennie, Maj.-Gen'l R *C.B., D.S.O., M.V.O., V.D.*
Ross, Col. (Hon. Brig.-Gen'l) A., *D.S.O., V.D, A.D.C.*
Ross, Col. (Hon. Brig.-Gen.) A. E., *C.B.*
Ross, Col. (Hon. Brig.-Gen'l) J G., *V.D.*
Ross, Maj.-Gen'l. J. M., *D.S.O., V.D.*
Rowatt, H. H.
Sanders, Col. G. E., *D.S.O.*
Scott, Duncan Campbell, *Litt.D., F.R.S.C., F.R.S.L.*
Scott, Hon'y Lt.-Col. Rev. Canon F. G., *D.S.O., V.D., M.A.*
Scott, Col. W. A., *V.D.*
Sharman, Col. C. H. L., *C.B E*
Sims, Col (Hon. Brig.-Gen'l) R F M., *D.S.O.*
Sladen, A F., *C.V.O.*
Snell, Col. A. E., *D.S.O.*
Southam, Harry S.
Steacy, Hon'y Col., Rev. R. H.
Stephen, Col. C. M.
Stephens, Capt. R. M. T. *R.N.*
Stewart, Col. (Hon. Brig.-Gen'l) J.S., *D.S.O , E.D.*
Stone, Col. E. L
Thacker, Maj.-Gen'l H. C., *C.B , D.S O*
Thacker, Maj.-Gen'l P E., *C.B.*
Tremblay, Col. (Hon. Brig.-Gen'l) T L., *D.S.O., E.D , A.D.C., (F).*
Tuxford, Col (Hon. Brig.-Gen'l) G S *C.B., D.S.O., E.D , (F)*
Van Straubenzee, Maj.-General Sir Casimir, *K.B.E., C.B.*
Walcott, H. B., *C.B.E.*
Watson, Lt.-Col. S. W., *D.S.O.*
Watt, Col. W. L.
Webster, Hon. Lt.-Col. John Clarence, *M.D., C.M., D.Sc., LL.D., F.R.C.P., F. A.C.S., F.R.S.*
Wells, Hon. Col Rev. G. A., *V.D., B.A.*
White, Lt.-Col. F.
Williams, Maj.-Gen. V. A. S.
Worthington, Col E. B., *V D.*
Wrench, Maj John Evelyn
Wright, Col. P., *P., D.S.O., V.D.*

C.V.O.

(Hon. Colonel) Sir Hugh Montagu Allan, Kt., E.D.;
Arthur F. Sladen, C.M.G.

C.B.E.

Addison, Miss M. E. T., LL.D.
Allan, Mrs. M. E. W.
Black, Henry
Bridges, Col. J W.
Brook, Lt.-Col. R. J., D.S.O.
Brown, Lt.-Col E. R , V D
de Bury and de Bocarmé, Col H R. V., Count
Cartwright, Lt.-Col F L., D.S O.
Clarke, Col J T , C.M., M.D.
Dennis, Mrs. Agnes
Dennistoun, Col. Robert M., V.D., K.C.
Dockrill, Col. W. R.

C.B.E.—*Continued*

Edwards, George
Elkins, Maj.-Gen. Wm. Henry Pferinger, D.S.O.
Fallis, Hon. Lt.-Col. Rev. G. O., E.D.
Fetherstonhaugh, Lt.-Col. W. S.
Fitzgerald, Edward.
Flick, Lt.-Col. C. L., C.M.G., V.D.
Goldsmith, Col. P. G., V.D.
Gregoire, Jos. Ernest
Holland, Miss Laura
Hose, Commodore W.
Houde, Camillien
Hyde, Lt.-Col. J. Reid
Johnson, Edward, LL.D., Mus. Doc.
Kydd, Miss Winifred, M.A.
Leckie, Col J E., C.M.G., D.S.O., V.D.
MacDonald, Hon'y Lt.-Col. the Rev. John H., V.D., D.D.

C.B.E.—*Continued*

MacMurchy, Dr. Helen
McAvity, Lt.-Col. T. M., D.S.O.
McKechnie, Robert Edward, M.D., C.M., LL.D., F.A.C.S., F.R.C.S.
Mahoney, Merchant
Miller, Lt.-Col. J. L.
Montgomerie, Lt.-Col. A.
Mulock, Group Capt. (Hon. Air Commodore, R. H., D.S.O.
O'Connor, Lt.-Col., (Temp. Col.) Henry Willis, D.S.O., A.D.C.
Osborne, Col. Henry Campbell, C.M.G., V.D.
Outerbridge, Major L. C., D.S.O.
Owen, Wm. Hugh
Philpots, Major D., D.S.O.
Piché, Très Honorée Mère, M.A.
Rayside, Miss E. C., R.R.C.
Reid, Col. H. G., C.M.G., D.S.O.
Ridley, *Matron* Miss E. B., R.R.C.
Ripley, Lt.-Col. B., D.S.O.

C.B.E.—*Continued*

Robertson, Col. H. M., V.D.
Ruttan, Lt.-Col. C. M., V.D.
Saunders, Miss M. Marshall, M.A., M.B.E.
Sharman, Col. C. H. L., C.M.G.
Simpson, Col. R. M., D.S.O.
Smellie, Miss E. L., R.R.C.
Stayner, Lt.-Col. R. W., D.S.O., M.C.
Stewart, William James
Todd, Lt.-Col., G. M.
Ward, Col. (Hon. Brig.-Gen.) W. R.
Warren, Mrs. Sarah Trumbull, LL.D.
White, Col Hon. Gerald, V., V.D., B.Sc.
Whitton, Miss Charlotte
Wood, Mrs. Laura

M.V.O.

Capt. H. C. Blake; Lt.-Col. G. W. Little, M.C.; Lt.-Col. S. L. Penhorwood, O.B.E.; Maj.-Gen'l R. Rennie C.B., C.M.G., D.S.O., V.D.; Col. A. Roy.

THE IMPERIAL SERVICE ORDER (I.S.O.)

This civil order of distinction was instituted by King Edward VII, August 8th, 1902, to more fully recognize the faithful and meritorious services rendered by members of the Civil Services of the various parts of the Empire. The following Canadians are Companions of that Order:—

Anderson, Geo. Clayton
Campbell, J. H., O.B.E.
Côte, N. Omer.
French, F. H.
Gisborne, F. H.
Newbery, Arthur
Rorke, Lt.-Col. Herbert V., D.S.O
Ross, Donald Henry
Scott, David John
Watson, Harrison

THE VICTORIA CROSS

The Victoria Cross was instituted by Queen Victoria at the close of the Crimean campaign, 1856. It is a Maltese cross, made of gun metal, with a Royal Crest in the centre and underneath it an escroll bearing the inscription "For Valor," and is awarded, irrespective of rank, to members of any branch of His Majesty's Services, either in the Imperial Forces or those of any British dominion, colony, dependency or protectorate, the Mercantile Marine, nurses or staffs of hospitals, or to civilians of either sex while serving in either regular or temporary capacity during naval, military, or air force operations. It is awarded only "for most conspicuous bravery or some daring or pre-eminent act of valour or self-sacrifice or extreme devotion to duty in the presence of the enemy." For additional conduct of similar bravery, a Bar is added. The ribbon was formerly red for the Army and blue for the Navy, but is now crimson for all services. A pension of £10 a year accompanies the decoration, plus £5 a year for every Bar granted; in cases of necessity it may be increased to £50.

CANADIAN RECIPIENTS OF THE VICTORIA CROSS FOR SERVICES WITH THE BRITISH FORCES

Barker, Lieut.-Col. William George, *D.S.O., M.C., D.F.C.*, (late R.A.F.). (Died March 12, 1930.)
Beet, Lt. H. C., (late 32nd Bn., C.E.F.) Awarded V.C. while with 1st Bn. Derbyshire Regt. in South Africa.
Bourke, Com. Rowland, *D.S.O.*, R.N.V.R.
Dunn, Col. Alexander Robert, born in Toronto September 15th, 1833; entered British Army and awarded Victoria Cross for bravery in the Crimean War on October 25, 1854.
Geary, Capt. B. Handley, 1st Bn. Award while attached to East Surrey Regt., 4th Bn., at Hill 60, Ypres, April, 1915. (Resident in Canada since 1928).
McLeod, 2nd Lieut. Allen Arnett, R.A.F., Stonewall, Man., died in 1918, aged 19.
Pearson, Sergt. John, 8th King's Royal Irish Hussars; awarded in Indian Mutiny, June 17, 1858. Born in England: died at Lion's Head, Ont., 1892.
Richardson, Sgt. Geo., (died, Feb., 1922)
Robson, Sgt. H. H. Award Dec. 14, 1914 while serving in 2nd Bn. Royal Scots (Midlothian Regt.) 8th Brig., 3rd Div. Regular Army.
Stuart, Commander Ronald Neil, *D.S.O.*, R.N.R.

MEMBERS OF THE CANADIAN FORCES AWARDED THE VICTORIA CROSS

Algie, Lieut. Wallace Lloyd, (late 20th Bn.) (killed).
Barron, Corpl. Colin, (late 3rd Bn., C.E.F.)
Bellew, Capt. Edward Donald, ret. (late 7th Bn. C.E.F.)
Bishop, Hon. Air-Marshall W. A., *D.S.O., M.C., D.F.C.*, R.C.A.F., (late C.E.F. and R.F.C.).
Brereton, A/Cpl. Alex., (late 8th Bn., C.E.F.)
Brillant, Lt. John, *M.C.*, (late 22nd Bn., C.E.F.) (killed in action)
Brown, Private Harry, (late 10th Bn. C.E.F.)
Cairns, Serg't Hugh, *D.C.M.*, (late 46th Bn.) (killed).
Campbell, Lt. F. W. (1st Bn.) died of wounds.
Clarke, A/Cpl. Leo., (late 2nd Bn., C.E.F.) (died of wounds).
Clark-Kennedy, Lt.-Col. W. H. *C.M.G., D.S.O.*, Black Watch (Royal Highland Regiment) of Canada (C. Res. of O.), (late 24th Bn. C.E.F.)
Cockburn, Maj. Hampdon Zane Churchill, 2nd M.R., (South African War, Nov. 7, 1900).
Combe, Lt. R. G. (27th Bn.) killed.
Coppins, Corpl. Fred'k George, (late 8th Bn., C.E.F.)
Croak, Pte. John Bernard, (late 13th Bn., C.E.F.) (killed in action).
Dineson, Lt. Thos., (late 42nd Bn., C.E.F.)
Fisher, Lce.-Corpl. F. (13th Bn.) killed.
Flowerdew, Lt. G. M., L. S.H.(R.C.), C.E.F. (died of wounds),
Good, Corpl Herman James, (late 13th Bn., C.E.F.).
Gregg, Lt.-Col. Milton Fowler, *M.C.*, G.G.F.G. (late R.C.R., C.E.F.).
Hall, Co'y Sgt.-Maj. F. W., 8th Bn. (killed in action).
Hanna, Lt. R., (late 29th Bn., C.E.F.)
Harvey, Brigadier F. M. W., *M. C.*, L.S.H., (R.C.)
Hobson, Sgt. F., (late 20th Bn., C.E.F.) (killed).
Holland, Maj. E. J., R.O. (R.C.D., S. Africa)
Holmes, Pte. T. W., (late 4th, C.M.R., C.E.F.)
Honey, Lieut. Samuel Lewis, *D.C.M., M.M.* (late 78th Bn.) (died of wounds).
Hutcheson, Capt. Bellenden Seymour, *M.C.*, (late C.A.M.C., C.E.F.)
Kaeble, Corpl. Jos. M. M., 22nd Bn. (died of wounds).
Kerr, Capt. G. F., M.C., M.M., 3rd. Res. Bn. Toronto Regt., (late 3rd Bn. C.E.F.) (Died 1930).
Kerr, Pte. John Chipman, (late 49th Bn., C.E.F.)
Kinross, Pte. C. J., (late 49th Bn., C.E.F.)
Knight, Acting Sergeant, Arthur George, (late 10th Bn. C.E.F.) (killed).
Konowal, Corpl. Filip, Ottawa, (late 47th Bn., C.E.F.)
Learmonth, Maj. O. M., *M.C.*, (late 2nd Bn., C.E.F.) (died of wounds).
Lyall, Lieut. Graham Thompson, (late 102nd Bn. C.E.F.)

VICTORIA CROSS—*Continued*

MacDowell, Maj. T. W., *D.S.O.*, R.O. (late 38th Bn.. C.E.F.).
MacGregor, Major John, *M.C.*, *D.C.M.*, R.O. (late 2nd C.M.R., C.E.F.)
Mackenzie, Lt. H.. *D.C.M.*, C.E.F. (killed in action).
McKean, Capt. G B., *M.C.*, *M.M.* (died 28th Nov., 1926), (late 14th Bn. C.E.F.)
Merrifield, Lt. Wm., *M M.*, ret. (late 4th Bn. C.E.F.)
Merritt, Lt.-Col. Chas. Cecil Ingersoll, South Sask. Regt., 1st. Bn., For Valour at Dieppe, 1942.
Metcalf, 2nd Lieut. W. H., *M.M.*, York Regt. ret. (late 16th Bn, C.E.F.).
Milne, Pte. W. J. (16th Bn.) killed.
Miner, Corpl. Harry Garnet B., (58th Bn. C.E.F.) (died of wounds).
Mitchell, Capt. C. N., *M.C.*, R. of O. (late 4th Bn. C.E., C.E.F.).
Mullin, Capt. G. H., *M.M.*, 22nd Fld. Bde., C. Res. of O. (late P.P.C.L.I., C.E.F.).
Nunney, Bn.-Sgt. Claude, J. P., *D.C.M.*, *M.M.*, (late 38th Bn. C.E.F.) (killed at Vimy Ridge).
O'Kelly, Capt. C. P. J., *M.C.* (died 1922, late 52nd Bn. C.E.F.)
O'Rourke, Pte. M. J., *M.M.*, (late 7th Bn., C.E.F.)
Pattison, Pte. J. G. (50th Bn.) killed
Pearkes, Maj.-Gen. G R., *D.S.O.*, *M C.*, (late 5th C.M.R., C.E.F.).
Peck, Col. C. W , *D.S.O.*, Can. Scot. Regt., C. Res. of O., (late 16th Bn., C.E.F.).
Rayfield, Lieut. Walter Leigh, Queens York Rangers; 1st American Regt. (late 7th Bn., C.E.F.).
Richardson, Sgt. A. H. L. (late Strathcona's Horse South African War).
Richardson Pte. Jas., (16th Bn., killed in action)
Robertson, Pte. J. P., (late 27th Bn., C.E.F.) (killed in action).
Rutherford, Lt. C. S., *M.C.*, *M.M.*, ret. (late 5th C.M.R., C.E.F.). (For Valour Aug. 26, 1918.)
Scrimger, Lt.-Col. F. A. C., R. of O., (late M.O. 14th Bn.. C.E.F.). Died at Montreal, Feb. 13, 1937.
Shankland, Capt. R., *D.C.M.*, Queen's Cameron Highrs. of Canada, C. Res. of O., (late 43rd Bn., C.E.F.).
Sifton, Sgt. E. W. (18th Bn.), killed.
Spall, Sgt. Robt., (late P.P.C.L.I., C.E.F.) (killed in action).
Strachan, Maj. H., *M.C.*, 15th Horse, C. Res. of O., (late F.G.H., C.E.F.).
Tait, Lt. J. E., *M.C.*, 78th Bn.. (killed).
Turner, Lt.-Gen'l Sir R E. W., *K.C.B.*, *K.C.M.G.*, *D.S.O.*, *V.D* . R. of O. (R.C.D., S. Africa). Awarded Nov. 7, 1900.
Young, Pte. John Francis (late 87th Bn. C.E.F.).
Zengel, Sgt. Raphael Louis, *M.M.*, (late 5th Bn., C.E.F.)

Pte. Timothy O'Hea, 1st. Bn., The Rifle Brigade; award made for gallant conduct extinguishing fire in Railway car between Quebec and Montreal, June 6, 1866.

DECORATIONS AWARDED TO MEMBERS OF THE CANADIAN NAVAL FORCES AS "GAZETTED" FROM SEPT. 1st, 1939 TO SEPT. 16th, 1942.

Name	Award	Date
Cmdr. Richard H. Oland, R.C.N.	Officer of the Military Division, Order of the British Empire.	1-7-41
Act. Cmdr. James D. Prentice, R.C.N.	D.S.O.	3-3-42
Lieut.-Cmdr. Herbert S. Rayner, R.C.N.	D.S.C.	11-3-41
Lieut.-Cmdr. Edgar G. Skinner, R.C.N.R.	D.S.C.	11-6-42
Act. Lieut.-Cmdr. William E. S. Briggs, R.C.N.R.	D.S.C.	11-6-42
Act. Lieut.-Cmdr. George H. Stephen, R.C.N.R.	D.S.C.	11-6-42
Lieut. John A. Davidson, R.C.N.V.R.	D.S.C.	6-6-41
Lieut. Charles E. Bonnell, R.C.N.V.R.	D.S.C.	6-1-42
Lieut. Robert C. MacMillan, R.C.N.V.R.	D.S.C.	1-1-42
Lieut. Edward T. Simmons, R.C.N.V.R.	D.S.C.	3-3-42
Lieut. Peter A. R. Thompson, R.C.N.V.R.	D.S.C.	5-5-42
Sub-Lieut. James W. Golby, R.C.N.V.R.	D.S.C.	26-7-40
Sub-Lieut. David Killam, R.C.N.V.R.	D.S.C.	2-8-40
Sub-Lieut. Leslie R. McLernon, R.C.N.V.R.	D.S.C.	2-8-40
Sub-Lieut. Robert W. Timbrell, R.C.N.	D.S.C.	16-8-40
Lieut. Robert P. Welland, R.C.N.	D.S.C.	11-3-41
Sub-Lieut. (S.B.) Douglas Armstrong, R.C.N.V.R.	D.S.C.	1-1-42
Sub-Lieut. John A. R. Allan, R.C.N.V.R.	D.S.C.	3-3-42
Sub-Lieut. John M. Ruttan, R.C.N.V.R.	D.S.C.	27-1-42
Lieut. Charles A. Keefer, R.C.N.V.R.	Albert Medal (posthumous)	17-2-42
William Spence, Chief Engineroom Artificier R.C.N.V.R.	D.S.M.	3-3-42
Samuel A. Ridge, Petty Officer, R.C.N.	D.S.M.	11-3-41
George F. Bowditch, Able Seaman, R.C.N.	D.S.M.	11-3-41
Hugh Tobin, Signalman, R.C.N.V.R.	D.S.M.	3-3-42
George L. Beaman, Stoker 1st class, R.C.N.R.	D.S.M.	11-3-41
Lieut. George D. Cook, R.C.N.V.R.	George Medal	29-7-41
Act. Lieut.-Cmdr. Dennis J. O'Hagan, R.C.N.V.R.	George Medal, with bar	27-6-41
Lieut. William G. Tellier, R.C.N.V.R.	George Medal	15-5-42
Joseph E. Lemieux, Stoker P.O.. R.C.N.	Medal of the O.B.E. (Military)	18-6-40
Midshipman Robert L. Lane, R.C.N.	Commendation	22-7-41
Lieut. James L. Percy, R.C.N.V.R.	Commendation	21-4-42

D.S.C. —Distinguished Service Cross.

D.S.M.—Distinguished Service Medal.

DECORATIONS AWARDED TO MEMBERS OF THE CANADIAN ARMY (A) AS "GAZETTED" FROM SEPT. 1st, 1939 TO OCT. 2nd, 1942.

VICTORIA CROSS

Lt.-Col. Charles C. I. Merritt, S. Sask. R.

GEORGE CROSS

Lieut. J. M. S. Patton, R.C.E.

GEORGE MEDAL

Act. Maj. D. C. Heggie, R.C.A.M.C.
Gnr. Jack Chambers, R.C.H.A.
Capt. D. W. Cunnington, R.C.E.

BRITISH EMPIRE MEDAL

Sgt. Anthony Condy, R.C.R.
L.-Cpl. Albert Groves, 48th Highrs.

DISTINGUISHED SERVICE ORDER

Maj.-Gen. J. H. Roberts, M.C., Comdr., 2 Can. Div.
Brig. Sherwood Lett, *M.C.*, *E.D.*
Brig. C. C. Mann.
Lt.-Col. John Begg, *E.D.*, Calg. R.
Lt.-Col. A. H. Fraser, P.P.C.L.I.

D.S.O.—*Continued*

Capt. (Act. Maj.) M. E. P. Garneau, R. 22e R.
Capt. W. D. Whitaker, R.H.L.I.
Lt.-Col. Dollard Menard, Fus. M. R.
Lt.-Col. R. D. King, P. L. Fus. (M.G.)
Lt.-Col. D. G. Cunningham, Camerons of C.
Maj. A. T. Law, Camerons of C.
Maj. J. E. McRae, S. Sask. R.

MILITARY CROSS

Capt. H. B. Carswell, R.C.A.
Lieut. W. A. Ewener, R.C.E.
Capt. J. C. H. Anderson, R. R. of C.
Lieut. J. G. Counsell, R.H.L.I.
Lieut. J. B. Gartshore, R.H.L.I.
Capt. D. F. MacRae, S.D. & G. High.
Capt. R. H. Lajoie, Fus. M. R.
Lieut. Pierre Bonoit, Fus. M. R
Lieut. P. P. Loranger, Fus. M. R.
Capt. H. J. Kennedy, Essex Scot.
Lieut. A. C. Kavanagh, Camerons of C.
Lieut. J. E. E. McManus, Camerons of C.
Capt. R. J. Wilkinson, S. Sask. R.
Capt. L. G. Alexander, R.C.A.M.C.
Capt. F. W. Hayter, R.C.A.M.C.
Hon. Capt. J. P. Browne, Chaplain.

DISTINGUISHED CONDUCT MEDAL

L.-Sgt. G. A. Hickson, R.C.E.
L.-Cpl. M. D. Sinasac, R.C.E.
L.-Cpl. L. G. Ellis, R. R. of C.
W.O. 2, C.S.M., Jack Stewart, R.H.L.I.
Pte. T. W. Graham, R.H.L.I.
W.O. 1, R.S.M., Rosario Levesque, Fus. M. R.
Pte. James Maier, Essex Scot.
W.O. 2, C.S.M., George Gouk, Camerons of C.
Sgt. E. E. Gordon, Camerons of C.
Cpl. Adam Brygider, Camerons of C.
L.-Cpl. G. B. Berthelot, S. Sask. R.
Pte. W. A. Haggard, S. Sask. R.

MILITARY MEDAL

L.-Cpl. C. W. J. Helmer, Calg. R.
Gnr. H. J. Rowe, R.C.A.
Spr. F. P. Hutchinson, R.C.E.
Act. Sgt. E. K. Skippon, R.C.E.
L.-Cpl. John Fisher, R.C.E.
Sgt. D. L. Hart, R. C. Sig.
L.-Cpl. S. E. Gilbert, R. C. Sig.
Sig. W. J. Ray, R. C. Sig.
Sgt. J. W. Marsh, R.H.C.
Sgt. J. E. Legate, R. R. of C.
Sgt. Ernest Thirgood, R. R. of C.
Cpl. F. H. Ruggles, R. R. of C.
Cpl. James Murphy, R. R. of C.
Pte. Walter Duggan, R. R. of C.
Pte. W. G. McLennan, R. R. of C.
W.O. 2, C. S.M., W. J. Dean, R. R. of C.
L.-Cpl. G. A. McDermott, R.H.L.I.
Pte. C. H. Dyke, R.H.L.I.
Pte. Thomas McQuade, R.H.L.I.
Pte. William Vergette, R.H.L.I.
Sgt. Pierre Dubuc, Fus. M. R.
Sgt. Wilfred Gagne, Fus. M. R.
Cpl. Robert Berube, Fus. M. R.
Cpl. Alfred Daoust, Fus. M. R.
Cpl. W. H. Gibson, Fus. M. R.
Pte. Leo Filiault, Fus. M. R.
Pte. Fernand Labrecque, Fus. M. R.
Sgt. W. E. Hussey, Essex Scot.
L.-Sgt. F. L. Dixon, Essex Scot.
Cpl. Robert Carle, Essex Scot.
Pte. R. A. M. Baker, Essex Scot.
Pte. L. D. De Laurier, Essex Scot.
Pte. G. E. Marchant, Essex Scot.
Pte. J. H. Mizon, Essex Scot.
Cpl. Alexander Keller, Camerons of C.
L.-Cpl. G. T. Nugent, Camerons of C.
Pte. J. J. Hunter, Camerons of C.
Pte. Alexander Huppe, Camerons of C.
Pte. A. S. Chisholm, Tor. Scot. (M.G.)
Pte. L. A. Middleton, Tor. Scot. (M.G.)
Sgt. A. E. Mundy, S. Sask. R.
Cpl. J. A. Gregory, S. Sask. R.
Pte. O. O. Fenner, S. Sask. R.
Pte. W. C. McKellar, S. Sask. R.
Pte. L. R. Thrussell, S. Sask. R.
Pte. T. P. Bibby, R.C.A.M.C.

DECORATIONS AWARDED TO MEMBERS OF THE ROYAL CANADIAN AIR FORCE AS "GAZETTED" FROM SEPT. 1st, 1939 TO SEPT. 18th, 1942.

Rank and Name	Award	Date
P.O. Roy M. Ahalt	D.F.C.	13-3-42
Sgt. Edward S. Alexander	D.F.M.	22-5-42
Flt. Lt. Robert W. Alexander	D.F.C.	7-4-42
Sgt. Arthur W. Appleby	B.E.M.	11-6-42
Flt. Sgt. John B. Baker	D.F.M.	4-8-42
P.O. Jack S. Banks	D.F.M.	11-4-42
Sgt. John F. Barrick	D.F.M.	24-7-42
P.O. Gordon C. D. Bell	D.F.M.	3-6-42
P.O. Frank M. Benitz	D.F.C.	7-4-42
F.O. Leslie P. S. Bing	D.F.C.	20-7-42
Sgt. Peirre C. Bion	B.E.M.	.....
Flt. Lt. Donald J. M. Blakeslee	D.F.C.	23-7-42
P.O. Charles W. Boughner	B.E.M.	11-6-42
P.O. Robert D. Bowen	D.F.C.	9-6-42
Sgt. Charles L. Bray	D.F.M.	5-2-42
W.O. (Class 2) John R. Burdes	B.E.M.	11-6-42
Sqn. Ldr. Robert D. Byers	A.F.C.	11-6-42
Flt. Sgt. Thomas A. Calow	B.E.M.	11-6-42
P.O. Colin S. Campbell	D.F.C.	29-7-42
Sgt. Alfred J. Chandler	A.F.M.	11-6-42
Flt. Lt. Ralph M. Christie	D.S.O.	16-6-42
Act. Flt. Lt. Robert D. Church	D.F.C.	27-5-42
L.A.C. Philip C. C. P. Conlin	B.E.M.	.....
Sqn. Ldr. Vaughan B. Corbett	D.F.C.	.....
Sgt. Kenneth W. Craig	D.F.M.	26-5-42
P.O. James W. Creeden	D.F.M.	13-3-42
Flt. Sgt. Knowles E. Crosby	D.F.M.	7-7-42
P.O. Bruce D. Croxton	D.F.C.	29-7-42
P.O. Donald Curtin	D.F.C.	7-8-42
P.O. Robert G. Dale	D.F.C.	.....
P.O. Charles E. Darby	D.F.M.	29-7-42
Flt. Sgt. Arthur A. R. Deeks	A.F.M.	11-6-42
P.O. Charles E. Dingle	D.F.C.	.....
W.O. Thomas H. Donnelly	D.F.M.	29-7-42
P.O. Donald C. Dougall	D.F.C.	2-9-41
Flt. Lt. Charles S. Dowie	D.F.C.	29-7-42
Sgt. Harold C. Duffield	D.F.M.	28-3-42
P.O. John A. Duncan	D.F.C.	2-9-41
Wg. Cmdr. Gordon P. Dunlop	A.F.C.	11-6-42
P.O. Clarence R. J. Emberg	D.F.C.	26-5-42
P.O. James P. Erly	D.F.C.	2-9-41
Act. Wg. Cmdr. John E. Fauquier	D.F.C.	29-7-42
P.O. David S. Fisher	D.F.M.	12-2-42
F.O. David S. Florence	D.F.C.	19-9-41
Flt. Lt. Leslie S. Ford	D.F.C.	9-6-42
P.O. George P. Fowler	D.F.C.	4-8-42
Flt. Lt. Robert C. Fumerton	D.F.C.	16-3-42
P.O. Glen P. Gardiner	D.F.C.	26-5-42
W.O. (Class 2) George F. G. Gayton	B.E.M.	1-6-42
Flt. Lt. John Gellner	D.F.C.	15-11-41
Flt. Sgt. Harry L. Gill	D.F.M.	
Sgt. Edson Gowda	B.E.M.	11-6-42
L.A.C. Karl M. Gravell	George Cross (Posthumous)	11-6-42
Flt. Sgt. John H. Haime	B.E.M.	10-6-42
F.O. Raymond J. Hardingham	D.F.C.	29-7-42
Cpl. Lloyd G. Harvey	A.F.M.	11-6-42
Cpl. Arthur S. Hayton	B.E.M.	11-6-42
P.O. John B. Higham	D.F.C.	6-8-42
Sgt. Frederick S. Hiley	D.F.M.	29-5-42
Sqn. Ldr. John F. Hone	A.F.C.	11-6-42
Flt. Sgt. Garth E. Horricks	D.F.M.	1-5-42
P.O. Russell L. G. Hosea	D.F.C.	
L.A.C. William J. Hunt	A.F.M.	11-6-42
W.O. Arthur R. Hunter	D.F.C.	9-6-42
F.O. Ross B. Ingalls	D.F.C.	4-8-42
L.A.C. Cecil R. James	B.E.M.	6-9-41
F.O. Warring L. Jennings	D.F.C.	15-11-41
P.O. Frank A. Kay	D.F.C.	16-6-42
Flt. Sgt. Henry J. F. Kerr	D.F.M.	7-5-42
F.O. William C. Langstaff	D.F.C.	4-8-42
F.O. Harold T. Legge	D.F.C.	
Flt. Sgt. Raymond C. Lockhart	D.F.M.	1-4-42
P.O. Edward R. Long	D.F.M.	

R.C.A.F. Awards—*Continued*

Rank and Name	Award	Date
Flt. Sgt. Floyd B. Lummis	George Medal	11-6-42
F.O. Donald P. MacIntyre	D.F.C.	20-7-42
Sgt. William J. Maitland	D.F.M.	29-5-42
P.O. Douglas C. Martin	D.F.M.	29-10-41
P.O. Joseph P. McCarthy	D.F.C.	9-6-42
Wg. Cmdr. Gordon R. McGregor	D.F.C.	7-10-40
Flt. Sgt. Thomas O. McIlquham	D.F.M.	14-7-42
Observer Bruce G. McIver	D.F.C.	25-10-41
Gp. C. Ernest A. McNab	D.F.C.	15-11-40
P.O. Robert W. McNair	D.F.C.	22-5-42
F.O. Archibald H. F. McNeil	A.F.C.	11-6-42
Flt. Sgt. Thomas B. Miller	George Medal	
P.O. George E. Mitchell	D.F.M.	25-7-41
P.O. Paul E. Morin	D.F.M.	
Sgt. Frederick J. Moritz	D.F.M.	4-8-42
P.O. Donald R. Morrison	D.F.M.	19-6-42
Sqn. Ldr. Robert E. E. Morrow	D.F.C.	2-8-42
P.O. Robert G. Mullen	D.F.M.	29-5-42
P.O. Frank H. Mylrea	D.F.C.	4-8-42
Flt. Lt. Eugene L. Neal	D.F.C.	28-5-42
Sqn. Ldr. Arthur D. Nesbitt	D.F.C.	23-9-41
P.O. William J. J. O'Connell	D.F.C.	4-8-42
P.O. Peter J. Oleinek	D.F.C.	17-3-42
P.O. Ian C. Ormston	D.F.C.	28-5-42
P.O. Bertram C. Paige	D.F.M.	13-2-42
P.O. Ernest F. Paige	D.F.C.	1-6-42
F.O. Ronald Peel	D.F.C.	4-8-42
P.O. Herbert V. Peterson	D.F.C.	29-5-42
Bar to	D.F.C.	14-6-42
Flt. Sgt. William J. Porritt	D.F.M.	29-5-42
Sqn. Ldr. Lyall B. B. Price	D.F.C.	4-8-42
Sgt. John T. Ratcliffe	D.F.M.	24-4-42
Flt. Sgt. Donald G. Reid	D.F.M.	16-7-42
P.O. William L. Reinhart	D.F.M.	
F.O. Robert L. Rizon	A.F.C.	11-6-42
P.O. Mark Roach	D.F.M.	5-8-41
Flt. Lt. John H. Roberts	A.F.C.	11-6-42
P.O. Joseph G. L. Robillard	D.F.M.	11-11-41
P.O. Cecil A. Robson	D.F.M.	29-7-42
P.O. Joseph M. Runner	D.F.M.	17-8-42
Sqn. Ldr. Blair D. Russel	D.F.C.	7-10-40
P.O. Wilbert A. Shoemaker	D.F.C.	22-7-42
Sgt. Albert E. Sinclair	B.E.M.	11-6-42
Sqn. Ldr. Norville E. Small	A.F.C.	11-6-42
P.O. John G. Smith	D.F.C.	8-7-42
Sgt. William H. Smith	B.E.M.	11-6-42
Sgt. Leslie Smitten	D.F.M.	15-8-41
P.O. John R. Sterne	D.F.C.	5-8-42
F.O. William J. Stevens	D.F.C.	14-7-42
Flt. Sgt. Gordon J. Strutt	D.F.M.	26-5-42
P.O. Ransom H. Sutton	D.F.C.	2-9-41
P.O. Murray L. Swanson	D.F.M.	7-7-42
P.O. John E. Swingler	D.F.C.	30-6-42
F.O. Harold A. Taylor	D.F.M.	
P.O. John K. Tett	D.F.C.	29-7-42
P.O. Reade F. Tilley	D.F.C.	1-6-42
P.O. Robert S. Turnbull	D.F.M.	23-12-41
P.O. William C. Vanexan	D.F.C.	4-8-42
Flt. Lt. Bradley R. Walker	D.F.C.	29-6-42
Mrs. Francis Walsh (civilian)	George Medal	
Flt. Lt. Jack V. Watts	D.F.C.	29-7-42
Sgt. Claude Weaver	D.F.M.	18-8-42
Flt. Lt. Edward M. Williams	A.F.C.	11-6-42
Flt. Sgt. James D. Woodburn	D.F.M.	25-8-41
Gp. C. Lawrence E. Wray	A.F.C.	11-6-42
P.O. Jerauld G. Wright	D.F.C.	22-2-42

THE GEORGE CROSS

Instituted by Royal Warrant, Sept. 24th, 1940, amended May 8th, 1941. The George Cross is to rank with and immediately after the Victoria Cross.

The Cross is intended primarily for civilians, and award in the military services is to be confined to actions for which purely military honors are not normally granted.

The Cross is to be awarded "only for acts of the greatest heroism or of the most conspicuous courage in circumstances of extreme danger".

A Bar is to be added, when an award is to be made to one who is already the recipient of the Cross.

The Cross replaces the Medal of the Order of the British Empire, and living holders of the latter will receive the George Cross in exchange.

The first Canadian to receive the George Cross was Lieut. Robert Davies in October, 1940, who, with two members of his squad, saved St. Paul's Cathedral from destruction by disposing of an aerial time bomb.

THE GEORGE MEDAL

Royal Warrant, Sept. 24th, 1940.

The George Medal, also announced by the King, "is intended primarily for civilians and award in the Military Services and is to be confined to acts of great bravery for which purely military honors are not normally granted".

THE MEMORIAL CROSS

Established by Order-in-Council, P.C. 4210, dated August 27th, 1940; as amended by Order-in-Council P.C. 2135, dated March 28th, 1941, effective as of September 1st, 1939.

The Memorial Cross is to be issued as a momento of personal loss and sacrifice on the part of mothers and widows of Canadian sailors, soldiers, airmen or merchant seamen, who have laid down their lives for their country during the present war.

A Cross will be issued to the widow or mother of the deceased, or to each if both survive. If, after becoming entitled to the Cross the widow or mother dies, the Cross will be delivered to the eldest next-of-kin of the soldier, etc.

THE IMPERIAL SERVICE MEDAL (I.S.M.)

It is provided that members not eligible for companionships in the Imperial Service Order may, on retirement after service of twenty-five years, receive the "Imperial Service Medal," which is a circular medal of silver bearing the inscription "For Faithful Service".

THE DISTINGUISHED SERVICE ORDER (D.S.O.)

This Naval and Military Order of Distinction was instituted by Queen Victoria, September 6th, 1886, as a means of rewarding individual instances of meritorious or distinguished service in war.

THE ORDER OF MERIT

Instituted in 1902,—O.M. A special distinction, without title, conferred on not more than 24 eminent persons.

THE ORDER OF ST. JOHN OF JERUSALEM

The Grand Priory in the British Realm of the Venerable Order of the Hospital of St. John of Jerusalem.
This order is conferred for services to humanity. Appointments do not confer any rank or title.

THE CANADIAN EFFICIENCY DECORATION (E.D.)

This is awarded to officers of the Non-Permanent Active Militia after 20 years efficient service, completed after the 22nd of September, 1931, towards which service in other auxiliary forces of the Empire may be reckoned as qualifying service; and service in the ranks can be counted half time for the award. (An officer who has served 15 years in the ranks would be allowed to count seven and a half years towards the qualifying service) and, provided the officer was serving in the auxiliary forces on the 4th of August, 1914, his services during the war may reckon double as qualifying service. This award is available to officers of the military Auxiliary Forces of the Empire.

THE COLONIAL AUXILIARY FORCES OFFICER'S DECORATION (V.D.)

This is now issued only in respect of 20 years' service completed before the 22nd September, 1931, the date on which the award of the Efficiency Decoration, E.D., became effective.

ORDERS OF KNIGHTHOOD, Etc.

The Order of Baronets, the lowest hereditary rank, was instituted in 1611; a Baronet is designated "Sir John Smith, Baronet"—usually written Bart. Taking precedence of Baronets are members of The Most Honourable Privy Council, who are addressed "Right Honourable."

The Most Noble Order of the Garter, instituted 1349.—K.G.

The Most Ancient and Most Noble Order of the Thistle, instituted 1687.—K.T.

The Most Illustrious Order of St. Patrick, instituted 1788,—K.P.

The Most Honourable Order of the Bath, instituted in 1399, and revived in 1725, is divided into three classes—Knights Grand Cross, G.C.B.; Knights Commanders, K.C.B.; and Companions, C.B.

The Most Exalted Order of the Star of India, instituted in 1861, is divided into three classes,—Knights Grand Commanders, G.C.S.I.; Knights Commanders, K.C.S.I.; Companions, C.S.I.

The Most Distinguished Order of St. Michael and St. George, instituted in 1818, has also three classes—Knights Grand Cross, G.C.M.G.; Knights Commanders, K.C.M.G.; Companions, C.M.G.

The Most Eminent Order of the Indian Empire, instituted 1877, has three classes,—Knights Grand Commanders, G.C.I.E.; KnightsCommanders, K.C.I.E.; Companions, C.I.E.

The Royal Victorian Order, instituted in 1896, has five classes—Knights Grand Cross, G.C.V.O.; Knights Commanders, K.C.V.O.; Commanders, C.V.O.; Members 4th and 5th classes—M.V.O.

The Most Excellent Order of the British Empire, instituted in 1917, has five classes—Knights (or Dames) Grand Cross, G.B.E.; Knights Commanders, K.B.E.; Commanders, C.B.E.; Dames Commanders, D.B.E.; Officers, O.B.E., and Members, M.B.E.

Knights Bachelors are gentlemen unconnected with any order who have received the honour of Knighthood, and are entitled to the prefix "Sir" and to "Kt." after name. They rank immediately after Knights Commander of the British Empire.

The Companions of Honour, instituted in 1917. Membership is limited; carries no title.

In all Orders of Knighthood the Knights Grand Cross and the Knights Commanders have the prefix "Sir" with the initials of their class following the name. Companions and Members bear no title, but have the letters C.B., C.M.G., M.V.O., as the case may be, attached to their names.

The following is an alphabetical list of abbreviations used to indicate Honours and Decorations:—

A.F.C.—Air Force Cross.
C.B.—Companion of the Most Honourable Order of the Bath.
C.B.E.—Commander of the Order of the British Empire.
C.H.—Member of the Order of the Companions of Honour.
C.I.E.—Companion of the Most Eminent Order of the Indian Empire.
C.M.G.—Companion of the Most Distinguished Order of St. Michael and St. George
C.S.I.—Companion of the Most Exalted Order of the Star of India.
C.V.O.—Commander of the Royal Victorian Order.
D.C.M.—Distinguished Conduct Medal.
D.F.C.—Distinguished Flying Cross.
D.F.M.—Distinguished Flying Medal.
D.S.C.—Distinguished Service Cross.
D.S.O.—Companion of the Distinguished Service Order. Instituted 1886.
E.D.—Efficiency Decoration for Officers of Military Auxiliary Forces.
G.B.E.—Knight Grand Cross or Dame Grand Cross of the Most Excellent Order of the British Empire.
G.C.—George Cross.
G.C.B.—Knight Grand Cross of the Most Honourable Order of the Bath.
G.C.I.E.—Knight Grand Commander of the Most Eminent Order of the Indian Empire.
G.C.M.G.—Knight Grand Cross of the Most Distinguished Order of St. Michael and St. George.
G.C.S.I.—Knight Grand Commander of the Most Exalted Order of the Star of India.
G.C.V.O.—Knight Grand Cross of the Royal Victorian Order.
G.M.—George Medal.
I.S.M.—Imperial Service Medal.
I.S.O.—Companion of the Imperial Service Order. Instituted 1902.
K.B.E.—Knight Commander of the Most Excellent Order of the British Empire.
K.C.B—Knight Commander of the Most Honourable Order of the Bath.
K.C.I.E.—Knight Commander of the Most Eminent Order of the Indian Empire.
K.C.M.G.—Knight Commander of the Most Distinguished Order of St. Michael and St. George.
K.C.S.I.—Knight Commander of the Most Exalted Order of the Star of India.
K.C.V.O.—Knight Commander of the Royal Victorian Order.
K.G.—Knight of the Most Noble Order of the Garter.
K.P.—Knight of the Most Illustrious Order of St. Patrick.
Kt.—Knight Bachelor.
K.T.—Knight of the Most Ancient and Most Noble Order of the Thistle.
M.B.E.—Member of the Order of the British Empire.
M.C.—Military Cross.
M.V.O.—Member of the Royal Victorian Order.
O.B.E.—Officer of the Order of the British Empire.
O.M.—Member of the Order of Merit.
R.R.C.—Royal Red Cross.
V.C.—Victoria Cross.
V.D.—Auxiliary Forces (Volunteer) Officers' Decoration

TABLE OF TITLES TO BE USED IN CANADA

AND FORMS OF ADDRESS

Ottawa, Nov. 10, 1937

1. The Governor-General of Canada to be styled "His Excellency" and his wife "Her Excellency."

2. The Lieutenant-Governors of the Provinces be styled "His Honour".

By Order-in-Council P.C. 1314, dated 30th June, 1927, Lieutenant-Governors of the Provinces of Canada, upon assuming office are entitled to the designation of "Honourable" which they are permitted to retain for life. This order was made to apply also to Lieutenant-Governors in office prior to 1st July, 1927.

3. Privy Councillors of Canada to be styled "Honourable," and for life.

4. The Solicitor-General to be styled "Honourable" while in office.

5. Senators of Canada to be styled "Honourable," but only during office and the title not to be continued afterwards.

6. The Speaker of the House of Commons to be styled "Honourable" during tenure of office.

7. The Chief Justice of Canada, the Judges of the Supreme and Exchequer Courts of Canada, and the Chief Justices and Judges of the undermentioned Courts in the several Provinces of Canada:—

Ontario—The Supreme Court of Ontario.
Quebec—The Court of King's Bench, the Superior Court, and the Circuit Court of the District of Montreal.
Nova Scotia—The Supreme Court of Nova Scotia.
New Brunswick—The Supreme Court of New Brunswick.
Manitoba—The Court of King's Bench and the Court of Appeal.
British Columbia—The Court of Appeal and the Supreme Court of British Columbia.
Prince Edward Island—The Supreme Court of Prince Edward Island and the Chancery Court.
Saskatchewan—The Supreme Court of Sask.
Alberta—The Supreme Court of Alberta.
To be styled "Honourable" during tenure of office.

8. The Presidents and Speakers of the Legislatures of the Provinces to be styled "Honourable" during tenure of office.

9. Executive Councillors of the Provinces to be styled "Honourable" while in office.

10. Legislative Councillors in the Provinces not in future to have that title, but gentlemen who were Legislative Councillors in the Provinces at time of Union (July 1, 1867), to retain their title of "Honourable" for life.

The following to be eligible to be personally recommended by the Governor-General for His Majesty's permission to retain the title of "Honourable":—

(*a*) Speakers of the Senate and of the House of Commons on retirement after three years of office, not necessarily continuous.
(*b*) The above-mentioned Chief Justices and Judges on retirement.

Judges other than those mentioned above are addressed: His Honour.

For list of Canadians who have had titles conferred upon them, see preceding pages.

TABLE OF PRECEDENCE FOR CANADA

December 3rd, 1923 as amended

1. The Governor General or Officer Administering the Government.
2. The Prime Minister of Canada.
3. Members of the Cabinet according to seniority.†
4. The Lieutenant-Governor of Ontario.
5. The Lieutenant-Governor of Quebec.
6. The Lieutenant-Governor of Nova Scotia.
7. The Lieutenant-Governor of New Brunswick.
8. The Lieutenant-Governor of Manitoba.
9. The Lieutenant-Governor of British Columbia.
10. The Lieutenant-Governor of Prince Edward Island.
11. The Lieutenant-Governor of Saskatchewan.
12. The Lieutenant-Governor of Alberta.
13. Archbishops and Bishops according to seniority.
14. The Moderator of the Presbyterian Church in Canada, the General Supt. of the *Methodist Church in Canada, and the corresponding head of the Baptist Church in Canada.
15. The Chief Justice of Canada.
16. Former Prime Ministers of Canada, according to seniority as Members of the King's Privy Council for Canada; provided that they have been Prime Minister of Canada for at least one year.
17. Members of the Privy Council not of the Cabinet according to seniority.
18. The Speaker of the Senate.
19. The Speaker of the House of Commons.
20. The Prime Ministers of the Provinces of Canada.

†In respect of federal ceremonies and occasions, members of the Cabinet take precedence after the Prime Minister of Canada and before Lieutenant-Governors. This provision, however, does not apply to such ceremonies and occasions as are of a provincial nature.

* (In practice the Moderator of the United Church.)

21. The Chief Judges of the Courts of Law and Equity according to seniority and the Judge appointed to perform the duties of Chief Justice at Quebec and Montreal.
22. The Puisne Judges of the Supreme Court of Canada according to seniority.
23. Judges of the Exchequer Court of Canada.
24. The Solicitor General of Canada.
25. Members of the Senate.
26. Puisne Judges of the Courts of Law and Equity according to seniority.
27. Members of the House of Commons.
28. The Chief of Staff, National Defence, the Director of Naval Services and the Director of the Air Force, provided they are of the rank of Major-General or its equivalent or higher rank.
29. Members of the Executive Council, Provincial, within their Province.
30. The Speaker of the Legislative Council within his Province.
31. Members of the Legislative Council within their Province.
32. The Speaker of the Legislative Assembly within his Province.
33. Members of the Legislative Assembly within their Province.

NOTE—Judges at present on the retired list and Judges at present holding Office but who shall retire after the date of the New Table shall not be affected as to Precedence given to them by the Old Table. (Retired Judges were given precedence next after the present Judges of their respective Courts by the Old Table.)

(Members of the Royal Family when in Canada take precedence next after the Governor-General.)

The arms are those of England, Scotland, Ireland and France, with a "difference" to mark them as Canadian, namely on the lower third of the shield, a sprig of maple on a silver shield. The crest is a lion holding in its paw a red maple leaf, a symbol of sacrifice. The supporters are, with some slight distinctions, the lion and unicorn of the Royal Arms; the lion upholds the Union Jack, and the unicorn the ancient banner of France.

The motto — A MARI USQUE AD MARE — "From sea to sea" — is an extract from the Latin version of verse 8 of the 72nd Psalm — "He shall have dominion also from sea to sea, and from the river unto the ends of the earth."

There is a tradition, that the Fathers of Confederation derived the designation "Dominion" from this verse.

The Armorial Bearings of the Dominion of Canada. Authorized November 21, 1921

DOMINION OF CANADA

SEAT OF GOVERNMENT—OTTAWA

GOVERNOR-GENERAL AND COMMANDER-IN-CHIEF

His Excellency the Right Honourable The Earl of Athlone, K.G., G.C.B., G.C.M.G., G.C.V.O., D.S.O., A.D.C.

GOVERNOR GENERAL'S STAFF

Secretary to the Governor General—Sir Shuldham Redfern, K.C.V.O.
Principal Aide-de-Camp—Colonel H. Willis-O'Connor, C.B.E., D.S.O., P.P.C.L.I.
Comptroller of the Household Major Geoffrey Eastwood, 3rd King's Own Hussars.
Assistant Secretary to the Governor General—F. L. C. Pereira, Esq., O.B.E.
Aides-de-Camp—Lieut. the Hon. E. Chatfield, R.N.V.R., Flight Lieutenant W. L. S. O'Brien, R.C.A.F., Captain Alan Leveson Gower.

THE MINISTRY

PRIVY COUNCIL

(According to Precedence)

Prime Minister, President of the Privy Council and Secretary of State for External Affairs, The Right Honourable William Lyon Mackenzie King, C.M.G.
Minister of Mines and Resources.....The Honourable Thomas Alexander Crerar
A Member of the Administration and Minister without Portfolio.....The Honourable James H. King, M.D., C.M., F.A.C.S., LL.D.
Minister of National Defence.....The Honourable James Layton Ralston, K.C., C.M.G., D.S.O.
Minister of Pensions and National Health.....The Honourable Ian Alistair Mackenzie, K.C.
Associate Minister of National Defence and Minister of National Defence for Air, The Honourable Charles Gavan Power, K.C., M.C.
Minister of Finance.....The Honourable James Lorimer Ilsley, K.C.
Minister of Transport.....The Honourable Joseph Enoil Michaud, K.C.
Minister of Munitions and Supply.....The Honourable Clarence Decatur Howe
Minister of Agriculture.....The Honourable James Garfield Gardiner
Secretary of State.....The Honourable Norman Alexander McLarty, K.C.
Minister of Trade and Commerce.....The Honourable James Angus MacKinnon
Postmaster-General.....The Honourable William Pate Mulock, K.C.
Minister of National Revenue.....The Honourable Colin William George Gibson, K.C., M.C., V.D.
Minister of National Defence for Naval Services.....The Honourable Angus Lewis Macdonald, K.C.
Minister of Justice and Attorney General of Canada.....The Honourable Louis Stephen St. Laurent, K.C.
Minister of Labour.....The Honourable Humphrey Mitchell
Minister of Public Works.....The Honourable Alphonse Fournier, K.C.
Minister of Fisheries.....The Honourable Ernest Bertrand, K.C.
Minister of National War Services.....The Honourable L. R. LaFleche, D.S.O.

Clerk of the Privy Council and Secretary to the Cabinet.....A. D. P. Heeney, Esquire, K.C.
Assistant Clerk of the Privy Council.....H. W. Lothrop, Esquire

LEADER OF THE OPPOSITION

Honourable Richard Burpee Hanson, P.C.

The salary of the Prime Minister is $15,000; that of the other Ministers $10,000; that of the Leader of the Opposition, $10,000.

Each member of the Cabinet and the Leader of the Opposition receives the $4,000 indemnity as a member of Parliament; also $2,000 in lieu of automobile, in addition to his Salary as Minister of the Crown or Leader of the Opposition.

In addition to the Governor-General's salary of £10,000, the estimates usually include an item for office salaries, printing, stationery and other allowances, and for travelling expenses.

SENATE OF CANADA

(ACCORDING TO SENIORITY)

Speaker, Hon. George Parent, K.C.

Senator's Sessional Indemnity, $4,000

(For information regarding Provincial representation, etc. *see page 331*)

	SENATORS	DESIGNATION	P. O. ADDRESS
Hon.	Rufus H. Pope	Bedford	Cookshire, Q
"	Ernest D. Smith.	Wentworth	Winona, Ont
"	James J. Donnelly	South Bruce	Pinkerton, Ont
"	C. P. Beaubien	Montarville	Montreal, Q
"	Charles E. Tanner	Pictou	Pictou, NS
"	Thos. Jean Bourque	Richibucto	Richibucto NB
"	Geo. Henry Barnard.	Victoria	Victoria, BC
"	Edward Michener	Red Deer	Calgary, Alta
"	Wm. Jas. Harmer	Edmonton	Ed'ton, Alta
"	Pierre Edouard Blondin, P.C.	Laurentides	Ste. Francois du Lac, Que.
"	Gerald V. White	Pembroke	Pembroke, Ont
"	Sir Thomas Chapais, K.B.	Grandville	Quebec, Que
"	John A. McDonald.	Shediac	Shediac, NB
"	W. A. Griesbach, C.B., C.M.G.	Edmonton	Edmonton Alta
"	J. A. Calder, P.C.	Saltcoats	Regina, Sask.
"	R. F. Green	Kootenay	Victoria, BC
"	Frank B. Black	Westmorl'd	Sackville, NB
"	A. C. Hardy, P.C.	Leeds	Brockville, O
"	Onesiphore Turgeon	Gloucester	Bathurst, NB
"	Sir Allen B. Aylesworth, P.C., K.C.M.G.	N. York	Toronto, Ont
"	C. W. Robinson	Moncton	Moncton, NB
"	Creelman MacArthur.	Prince	S'merside, PEI
"	William A. Buchanan.	Lethbridge	Lethb'ge, Alta
"	Arthur Bliss Copp P.C.	Westmorland.	Sackville, NB
"	J. P. Molloy	Provencher	Winnipeg, Man
"	Daniel E. Riley	High River	High River, A
Rt. Hon.	Geo. P. Graham P.C.	Eganville	Brockville, Ont
Hon.	Wm. H. McGuire	East York.	Toronto, Ont
"	Donat Raymond	DelaValliere.	Montreal, Que
"	Edgar Sydney Little.	London	London, Ont
"	Gustave Lacasse	Essex	Tecumseh, Ont
"	Walter E. Foster, P.C.	St. John	St. John, N.B.
"	H. J. Logan, K.C.	Cumberland.	Parrsboro N.S.
"	Cairine R. Wilson	Rockcliffe	Ottawa, Ont
"	James Murdock, P.C	Parkdale	Ottawa, Ont
"	George Parent, K.C.	Kennebec	Quebec, Que
"	Jules Edo'rd Prevost	Mille Isles	St. Jerome, Que
"	John E. Sinclair, P.C.	Queen's	Emerald, P.E.I.
"	James H. King, P.C., M.D., C.M.	Kootenay E.	Victoria, B.C.
"	Arthur Marcotte, K.C.	Ponteix	Ponteix, Sask.
"	Alex. D. McRae, C.B	Vancouver	Vanc'ver, B.C.
"	C. C. Ballantyne, P.C.	Alma	Montreal, Que.
"	William Henry Dennis	Halifax	Halifax, NS
Hon.	John Alexander Macdonald, M. D.	Richmond— W. Cape Breton	St. Peters, Cape Breton NS
"	Lucien Moraud, K.C.	La Salle	Quebec
"	Louis Coté, K.C.	Ottawa East	Ottawa
"	R. B. Horner.	Saskatchewan, North	Blaine Lake, Sask.
"	W. M. Aseltine, K.C.	West Central Saskatchewan	Rosetown, Sask.
"	Thomas Cantley, LL.D.	New Glasgow.	New Glasgow, N.S.
"	Felix Patrick Quinn.	Bedford-Halifax	Bedford, N. S.
"	John L. P. Robicheau.	Digby-Clare.	Maxwellton, N.S.
"	John A. Macdonald, P.C.	Cardigan	Cardigan. PEI
"	Donald Sutherland, P.C.	Oxford	Ingersoll, Ont.
"	Iva Campbell Fallis.	Peterborough.	R.R. 3, Peterborough, Ont.
"	George B. Jones, P.C.	Royal	Apohaqui, NB
"	Arthur Sauvé, P.C.	Rigaud	Outremont, P.Q.
"	Antoine J. Leger, K.C., M.A.	L'Acadie	Moncton, N.B.
"	Benjamin F. Smith.	Victoria-Carleton.	East Florenceville, N. B.
"	H'nry A. Mullins (Col.)	Marquette	Winnip'g, Man
"	John T. Haig, K.C.	Winnipeg	Winnipeg, Man
"	Eugène Paquet, P.C., M.D, Lauzon.	St. Romuald, P. Q.	
"	Wm. Duff	Lunenburg	Lunenburg, N.S.
"	J. W. de B. Farris, K.C. (B.C.)	Vancouver South	Vancouver, B.C.
"	A. K. Hugesson, K.C.,	Inkerman	Montreal, P.Q.
"	Norman P. Lambert.	Ottawa	Ottawa, Ont.
"	Duncan McL.	Peel	Toronto, Ont.
"	F. Fafard	De la Durantaye.	L'Islet, Que.
"	A. L. Beaubien	St. Jean Baptiste,	Man.
"	J. J. Stevenson	Prince Albert.	Regina, Sask.
"	A. Blais	St. Albert.	Edmonton, Alta
"	D. MacLennan	Margaree Forks,	N.S.
"	C. B. Howard	Wellington	Sherbrooke, P.Q.
"	Elie Beauregard	Rougemont	Montreal, Que.
"	A. David	Sorel	Montreal, Que.
"	E. C. St-Père	DeLanaudière.	Montreal, Que.
"	S. A. Hayden	Toronto	Toronto Ont.
"	N. M. Paterson	Thunder Bay. Fort William	Ont.
"	W. J. Hushion	Victoria	Westmount, Que.
"	J. J. Duffus.	Peterborough W.	Peterborough, Ont.
"	W. D. Euler, P.C.	Waterloo	Kitchener Ont.
"	L. M. Gouin	DeSalaberry	Montreal, Que.
"	Thomas Vien. K.C	De Lorimier.	Montreal, Que.
"	P. R. DuTremblay, K.C.	Repentigny.	Montreal. Que.
"	W. Rupert Davies,		Kingston, Ont.
"	Jos. J. Bench, K.C.		St Catharines, Ont.

Standing Nov. 20, 1942—Conservatives 38, Liberals 47
Vacancies 11, Total 96.

OFFICERS OF THE SENATE

Clerk of the Senate and Clerk of the Parliaments L. Clare Moyer, D.S.O., K.C., B.A.
First Clerk Assistant.....L. P. Gauthier, M.D.
Gentleman Usher of the Black Rod, Major Andrew R. Thompson
Law Clerk and Parliamentary Counsel John F. MacNeill, K.C.
Chief Treasury and Disbursing Officer H. D. Gilman
Chief Clerk of Committees.....Arthur Hinds
Editor of Debates.....D. J. Halpin
Second Clerk Assistant and Chief Translator, L. de Montigny, Litt.D.
Postmaster.....W. D. Perkins

ADDRESS.—To the Honourable the Senate of the Dominion of Canada, in Parliament assembled.

The Petition of———

Place and date.] Humbly sheweth. That, etc.

HOUSE OF COMMONS, CANADA

Last Two General Elections Oct. 14th, 1935; March 26th, 1940
Legal duration, 5 years.

NINETEENTH PARLIAMENT

Speaker, Hon. J. Allison Glen, $6,000. Deputy Speaker, ...

Arthur Beauchesne, C.M.G., M.A., K.C., Clerk of the House, $7,500. Members' Sessional Allowance, $4,000

For other officials see page 305

STANDING OF PARTIES—*L.*, Liberal, 180; *C.*, Conservative, 39; *S.C.*, Social Credit (New Democracy) 10, *C.C.F.*, Co-Operative Commonwealth Federation, 9; Others, 5; Vacant 2. Total, 245.

For Provincial Representation, etc., see article "Dominion Parliamentary Representation" page 331.

PROVINCE AND ELECTORAL DISTRICT	POPULATION 1931	MEMBERS	P.O. ADDRESS
PRINCE EDWARD ISLAND (4 Members)			
Kings	19,147	T. V. Grant.....*L.*	Montague, P.E.I.
Prince	31,500	Hon. J. L. Ralston....*L.*	Ottawa, Ont.
Queens	37,391	Hon. C. Macmillan...*L.*	Montreal, P.Q.
		J. Lester Douglas.....*L.*	Charlottetown, P.E.I.
NOVA SCOTIA (12 Members)			
Antigonish-Guysborough	25,516	James R. Kirk.....*L.*	Antigonish, N.S.
Cape Breton North-Victoria	31,615	Matthew MacLean...*L.*	Sydney Mines, N.S.
Cape Breton South	65,198	Clarence Gillis....*C.C.F.*	New Aberdeen, N.S.
Colchester-Hants	44,444	G. T. Purdy.....*L.*	Truro, N.S
Cumberland	36,366	P. C. Black.....*C.*	Amherst, N.S.
Digby-Annapolis-Kings	50,859	Hon J. L. Ilsley.....*L.*	Ottawa, Ont.
Halifax	100,204	G. B. Isnor.....*L.*	Halifax, N.S.
		W. C. Macdonald....*L.*	Halifax, N.S.
Inverness-Richmond	35,768	M. E. MacGarry.....*L.*	Margaree Forks, N.S.
Pictou	39,018	H. B. McCulloch.....*L.*	New Glasgow, N.S.
Queens-Lunenburg	42,286	J. J. Kinley.....*L.*	Lunenburg, N.S.
Shelburne-Yarmouth-Clare	41,572	V. J. Pottier.....*L.*	Yarmouth, N.S.
NEW BRUNSWICK (10 Members)			
Charlotte	21,337	B. M. Hill.....*L.*	St. Stephen, N.B.
Gloucester	41,914	Clarence J. Veniot....*L.*	Bathurst, N.B.
Kent	23,478	A. D. Leger.....*L.*	Grandigue, N.B.
Northumberland	34,124	J. L. O'Brien.....*C.*	South Nelson, N.B.
Restigouche-Madawaska	54,386	Hon. J. E. Michaud...*L.*	Ottawa, Ont.
Royal	31,026	A. J. Brooks.....*C.*	Sussex, N.B.
St. John-Albert	69,292	D. K. Hazen.....*C.*	St. John, N.B.
Victoria-Carleton	35,703	H. H. Hatfield.....*C.*	Hartland, N.B.
Westmorland	57,506	H. R. Emmerson.....*L.*	Dorchester, N.B.
York-Sunbury	39,453	Hon. R. B. Hanson...*C.*	Fredericton, N.B.
QUEBEC (65 Members)			
Argenteuil	19,379	J. W. McGibbon.....*L.*	Lachute Mills, P.Q.
Beauce	51,614	E. Lacroix.....*L.*	Lacroix, P.Q.
Beauharnois-Laprairie	42,104	M. Raymond..*Bloc Pop.*	Montreal, P.Q.
Bellechasse	27,480	L. P. Picard.....*L.*	Quebec, P.Q.
Berthier-Maskinonge	35,545	J. E. Ferron.....*L.*	Louiseville, P.Q.
Bonaventure	36,184	J. A. Poirier.....*L.*	Bonaventure, P.Q.
Brome-Missisquoi	32,069	Maurice Hallé.....*L.*	Sweetsburg, P.Q.
Chambly-Rouville	39,648	V. Dupuis.....*L.*	Laprairie, P.Q.
Champlain	37,526	H. E. Brunelle.....*L.*	Cap de la Madeleine P.Q.
Chapleau	24,328	Hector Authier.....*L.*	Amos, P.Q.
Charlevoix-Saguenay	55,594	Frederic Dorion....*Ind.*	Quebec, P.Q.
Chateauguay-Huntingdon	24,412	D. E. Black.....*L.*	Aubrey, P.Q.
Chicoutimi	55,724	J. E. A. Dubuc.....*L.*	Chicoutimi, P.Q.
Compton	31,858	J. A. Blanchette.....*L.*	Chartierville, P.Q.
Dorchester	27,156	L. D. Tremblay.....*L.*	St. Malachie, P.Q.
Drummond-Arthabaska	53,338	Armand Cloutier.....*L.*	Drummondville, P.Q.
Gaspé	47,160	J. S. Roy.....*Ind.*	Gaspé, P.Q.
Hull	49,196	Hon. A. Fournier.....*L.*	Hull, P.Q.
Joliette-L'Assomption-Montcalm	56,444	C. E. Ferland.....*L.*	Joliette, P.Q.
Kamouraska	30,853	L. P. Lizotte.....*L.*	Rivière du Loup, P.Q.
Labelle	36,953	M. Lalonde.....*L.*	Mont Laurier, P.Q.
Lake St. John-Roberval	50,253	A. Sylvestre.....*L.*	Roberval, P.Q.
Laval-Two Mountains	26,224	L. Lacombe.....*L.*	Ste. Scholastique, P.Q.
Levis	28,548	Maurice Bourget.....*L.*	Lauzon, P.Q.
Lotbiniere	38,546	Hugues Lapointe.....*L.*	Quebec, P.Q.
Matapedia-Matane	39,977	A. J. Lapointe.....*I.L.*	Price, P.Q.
Megantic-Frontenac	44,440	Jos. Lafontaine.....*L.*	Thetford Mines, P.Q.
Montmagny-L'Islet	30,869	J. L. K. Laflamme....*L.*	Montmagny, P.Q.

PROVINCE AND ELECTORAL DISTRICT	POPULATION 1931	MEMBERS	P.O. ADDRESS
QUEBEC—*Continued*			
Nicolet-Yamaska	39,219	L. Dubois.....*L.*	Gentilly, P.Q.
Pontiac	43,045	W. R. McDonald.....*L.*	Chapeau, P.Q.
Portneuf	37,383	Pierre Gauthier.....*L.*	Deschambault, P.Q.
Quebec East	58,145	Hon. L. S. St. Laurent..*L.*	Ottawa, Ont.
Quebec South	33,441	Hon. C. G. Power....*L.*	Ottawa, Ont.
Quebec West and South	43,617	C. Parent.....*L.*	Quebec, P.Q.
Quebec-Montmorency	40,274	W. LaCroix.....*L.*	Quebec, P.Q.
Richelieu-Verchères	35,901	Hon. P. J. A. Cardin..*L.*	Sorel, Que.
Richmond-Wolfe	36,568	J. P. Mullins.....*L.*	Bromptonville, P.Q.
Rimouski	40,208	J. E. S. E. d'Anjou...*L.*	Rimouski, P.Q.
St. Hyacinthe-Bagot	42,820	T. A. Fontaine.....*L.*	St. Hyacinthe, P.Q.
St. Johns-Iberville-Napierville	32,259	M. Rhéaume.....*L.*	St. Jean, P.Q.
St. Maurice-Laflèche	45,450	J. A. Crète.....*L.*	Grand'mère, P.Q.
Shefford	28,262	J. H. Leclerc.....*L.*	Granby, P.Q.
Sherbrooke	37,386	Maurice Gingues.....*L.*	Sherbrooke, P.Q.
Stanstead	25,118	.....	.....
Temiscouata	42,679	J. F. Pouliot.....*L.*	Rivière du Loup, P.Q.
Terrebonne	38,940	Lionel Bertrand.....*L.*	Ste. Thérèse de Blainville, P.Q.
Three Rivers	44,223	Robert Ryan.....*L.*	Trois Rivières, P.Q.
Vaudreuil-Soulanges	21,114	J. Thauvette.....*L.*	Vaudreuil, P.Q.
Wright	27,107	Rodolphe Leduc.....*L.*	Maniwaki, P.Q.
MONTREAL ISLAND			
Cartier	61,280	Peter Bercovitch.....*L.*	Montreal, P.Q.
Hochelaga	78,353	Raymond Eudes.....*L.*	Montreal, P.Q.
Jacques-Cartier	42,671	E. Marier.....*L.*	Pt. Claire, P.Q.
Laurier	68,784	Hon. E. Bertrand....*L.*	Westmount, P.Q.
Maisonneuve-Rosemount	64,845	S. Fournier.....*L.*	Montreal, P.Q.
Mercier	66,651	Joseph Jean.....*L.*	Montreal, P.Q.
Mount Royal	65,012	F. P. Whitman.....*L.*	Montreal West, P.Q.
Outremont	46,136	Hon. L. R. La Fleche..*L.*	Ottawa
St. Ann	38,673	Thos. P. Healy.....*L.*	Montreal, P.Q.
St. Antoine-Westmount	50,009	D. C. Abbott.....*L.*	Westmount, P.Q.
St. Denis	76,930	A. Denis.....*L.*	Montreal, P.Q.
St. Henri	78,127	J. A. Bonnier.....*L.*	Montreal, P.Q.
St. James	89,374	Eugene Durocher.....*L.*	Montreal, P.Q.
St. Lawrence-St. George	40,213	Brooke Claxton.....*L.*	Montreal, P.Q.
St. Mary	77,472	Gaspard Fauteux.....*L.*	Westmount, P.Q.
Verdun	63,144	Paul E. Coté.....*L.*	Verdun, P.Q.
ONTARIO (82 Members)			
Algoma East	27,925	T. Farquhar.....*L.*	Mindemoya, Ont.
Algoma West	35,618	Geo. E. Nixon.....*L.*	Sault Ste. Marie, Ont.
Brant	21,202	G. E. Wood.....*L.*	Cainsville, Ont.
Brantford City	32,274	W. R. Macdonald....*L.*	Brantford, Ont.
Bruce	29,842	W. R. Tomlinson.....*L.*	Port Elgin, Ont.
Carleton	31,305	G. Russell Boucher...*C.*	Ottawa
Cochrane	58,284	J. A. Bradette.....*L.*	Cochrane, Ont.
Dufferin-Simcoe	27,394	Hon. W. Earl Rowe..*C.*	Newton Robinson, Ont.
Durham	25,782	W. F. Rickard.....*L.*	Newcastle, Ont.
Elgin	43,436	W. H. Mills.....*L.*	Sparta, Ont.
Essex East	51,718	P. Martin.....*L.*	Windsor, Ont.
Essex South	31,970	S. M. Clark.....*L.*	Harrow, Ont.
Essex West	75,350	Hon. N. A. McLarty..*L.*	Ottawa, Ont.
Fort William	34,656	D. McIvor.....*L.*	Fort William, Ont.
Frontenac-Addington	26,455	W. R. Aylesworth....*C.*	Kingston, Ont.
Glengarry	18,666	W. B. MacDiarmid...*L.*	Maxville, Ont.
Grenville-Dundas	32,425	A. C. Casselman.....*C.*	Prescott, Ont.
Grey-Bruce	35,736	W. E. Harris.....*L.*	Markdale, Ont.
Grey North	35,407	W. P. Telford.....*L.*	Owen Sound, Ont.
Haldimand	21,428	M. C. Senn.....*C.*	Caledonia, Ont.
Halton	26,558	H. Cleaver.....*L.*	Burlington, Ont.
Hamilton East	66,771	Thos. H. Ross.....*L.*	Hamilton, Ont.
Hamilton West	56,305	Hon. C. W. G. Gibson *L.*	Ottawa, Ont.
Hastings-Peterborough	27,160	Geo. S. White.....*C.*	Madoc, Ont.
Hastings South	39,327	Geo. H. Stokes.....*C.*	Belleville, Ont.
Huron North	26,095	L. E. Cardiff.....*C.*	Brussels, Ont.
Huron-Perth	22,661	W. H. Golding.....*L.*	Seaforth, Ont.
Kenora-Rainy River	39,834	H. B. McKinnon.....*L.*	Kenora, Ont.
Kent	50,994	C. E. Desmond.....*C.*	Ridgetown, Ont.
Kingston City	26,180	Hon. Angus Macdonald *L*	Ottawa, Ont.
Lambton-Kent	34,686	H. A. MacKenzie.....*L.*	Watford, Ont.
Lambton West	32,601	R. W. Gray.....*L.*	Sarnia, Ont.
Lanark	32,856	Bert H. Soper.....*L.*	Smiths Falls, Ont.
Leeds	35,157	Geo. T. Fulford.....*L.*	Brockville, Ont.
Lincoln	54,199	N. J. M. Lockhart....*C.*	St. Catharines, Ont.
London	59,821	Jos. A. Johnston.....*L.*	London, Ont.
Middlesex East	34,788	D. G. Ross.....*L.*	Lucan, Ont.

PROVINCE AND ELECTORAL DISTRICT	POPULATION 1931	MEMBERS	P.O. ADDRESS
ONTARIO—*Continued*			
Middlesex West	23,632	Robt. McCubbin.....*L.*	Strathroy, Ont.
Muskoka-Ontario	35,513	S. J. Furniss.....*L.*	Brechin, Ont.
Nipissing	88,597	J. R. Hurtubise.....*L.*	Sudbury, Ont.
Norfolk	31,359	W. H. Taylor.....*L.*	Scotland, Ont.
Northumberland	30,727	W. A. Fraser.....*L.*	Trenton, Ont.
Ontario	45,139	W. H. Moore.....*L.*	Dunbarton, Ont.
Ottawa East	51,667	J. Albert Pinard.....*L.*	Ottawa, Ont.
Ottawa West	78,656	Geo. J. McIlraith.....*L.*	Ottawa, Ont.
Oxford	47,825	A. S. Rennie.....*L.*	Tillsonburg, Ont.
Parry Sound	26,198	A. G. Slaght.....*L.*	Toronto, Ont.
Peel	28,156	G. Graydon.....*C.*	Brampton, Ont.
Perth	47,816	F. G. Sanderson.....*L.*	St. Marys, Ont.
Peterborough West	37,042	Gordon K. Fraser....*C.*	Peterborough, Ont.
Port Arthur	35,313	Hon. C. D. Howe.....*L.*	Ottawa, Ont.
Prescott	24,596	E. O. Bertrand.....*L.*	L'Orignal, Ont.
Prince Edward-Lennox	28,697	G. J. Tustin.....*C.*	Napanee, Ont.
Renfrew North	27,230	Ralph Melville Warren *L.*	Eganville, Ont.
Renfrew South	26,986	J. J. McCann.....*L.*	Renfrew, Ont.
Russell	26,899	A. Goulet.....*L.*	Bourget, Ont.
Simcoe East	36,572	G. A. McLean.....*L.*	Orillia, Ont.
Simcoe North	29,224	D. F. McCuaig.....*L.*	Barrie, Ont.
Stormont	32,524	L. Chevrier.....*L.*	Cornwall, Ont.
Timiskaming	37,594	W. Little.....*L.*	Kirkland Lake, Ont.
Victoria	31,841	B. McNevin.....*L.*	Omemee, Ont.
Waterloo North	53,777	Louis O. Breithaupt..*L.*	Kitchener
Waterloo South	36,075	Karl Homuth.....*C.*	Preston, Ont.
Welland	82,731	Hon. H. Mitchell.....*L.*	Ottawa, Ont.
Wellington North	27,677	J. K. Blair.....*L.*	Arthur, Ont.
Wellington South	35,856	R. W. Gladstone.....*L.*	Guelph, Ont.
Wentworth	66,943	E. H. Corman.....*L.*	R.R. No. 5, Hamilton, Ont.
York East	66,194	R. H. McGregor.....*C.*	Toronto, Ont.
York North	43,323	Hon. W. P. Mulock...*L.*	Ottawa, Ont.
York South	60,350	J. W. Noseworthy *C.C.F.*	Forest Hill, Ont.
York West	55,881	A. R. Adamson.....*C.*	Port Credit, Ont.
CITY OF TORONTO			
Broadview	57,523	T. L. Church.....*C.*	Toronto, Ont.
Danforth	41,824	J. H. Harris.....*C.*	Toronto, Ont.
Davenport	57,039	J. R. MacNicol.....*C.*	Toronto, Ont.
Eglinton	54,859	F. G. Hoblitzell.....*L.*	Toronto, Ont.
Greenwood	57,296	Denton Massey.....*C.*	Toronto, Ont.
High Park	52,971	A. J. Anderson.....*C.*	Toronto, Ont.
Parkdale	51,398	Hon. H. A. Bruce.....*C.*	Toronto, Ont.
Rosedale	53,081	Harry R. Jackman....*C.*	Toronto, Ont.
St. Paul's	62,283	D. G. Ross.....*C.*	Toronto, Ont.
Spadina	82,127	Samuel Factor.....*L.*	Toronto, Ont.
Trinity	60,806	Arthur W. Roebuck...*L.*	Toronto, Ont.
MANITOBA (17 Members)			
Brandon	40,483	James E. Matthews...*L.*	Brandon, Man.
Churchill	32,133	Hon. T. A. Crerar....*L.*	Ottawa, Ont.
Dauphin	37,703	W. J. Ward.....*L.*	Dauphin, Man.
Lisgar	30,547	H. W. Winkler.....*L.*	Morden, Man.
Macdonald	34,948	W. G. Weir.....*L.*	Carman, Man.
Marquette	37,468	Hon. J. A. Glen.....*L.*	Russell, Man.
Neepawa	28,346	F. D. MacKenzie.....*L.*	Neepawa, Man.
Portage la Prairie	25,569	H. Leader.....*L.*	Portage la Prairie, Man.
Provencher	32,613	René Jutras.....*L.*	Letellier, Man.
St. Boniface	31,289	J. P. Howden.....*L.*	Norwood Grove, Man.
Selkirk	52,222	.....	.....
Souris	25,094	James A. Ross.....*C.*	Melita, Man.
Springfield	42,350	J. M. Turner.....*L.*	Winnipeg, Man.
Winnipeg North	74,762	Chas. S. Booth.....*L.*	Winnipeg, Man.
Winnipeg North Centre	59,004	Rev. S. H. Knowles, *C.C.F.*	Winnipeg, Man.
Winnipeg South	51,518	L. A. Mutch.....*L.*	Winnipeg, Man.
Winnipeg South Centre	64,090	R. Maybank.....*L.*	Fort Garry, Man.
SASKATCHEWAN (21 Members)			
Assiniboia	41,036	Jesse P. Tripp.....*L.*	Oxbow, Sask.
Humboldt	41,172	.....	.....
Kindersley	39,632	C. A. Henderson.....*L.*	Dodsland, Sask.
Lake Centre	42,532	J. G. Diefenbaker....*C.*	Prince Albert, Sask.
Mackenzie	46,171	A. M. Nicholson..*C.C.F.*	Canora, Sask.
Maple Creek	42,428	C. R. Evans.....*L.*	Piapot, Sask.
Melfort	40,687	P. E. Wright.....*C.C.F.*	Tisdale, Sask.
Melville	48,910	Hon. J. G. Gardiner..*L.*	Ottawa, Ont.
Moose Jaw	43,668	J. G. Ross.....*L.*	Moose Jaw, Sask.
North Battleford	41,513	Mrs. D. W. Nielsen. *U.P.*	Spiritwood, Sask.

PROVINCE AND ELECTORAL DISTRICT	POPULATION 1931	MEMBERS	P.O. ADDRESS
SASKATCHEWAN—*Continued*			
Prince Albert	39,869	Rt. Hon. W. L. Mackenzie King....*L.*	Ottawa, Ont.
Qu'Appelle	38,015	E. E. Perley.....*C.*	Wolseley, Sask.
Regina City	53,209	D. A. McNiven.....*L.*	Regina, Sask.
Rosetown-Biggar	40,512	M. J. Coldwell...*C.C.F.*	Ottawa, Ont.
Rosthern	43,885	W. A. Tucker.....*L.*	Rosthern, Sask.
Saskatoon City	47,362	Alfred H. Bence.....*C.*	Saskatoon, Sask.
Swift Current	46,447	R. T. Graham.....*L.*	Swift Current, Sask.
The Battlefords	45,064	J. A. Gregory.....*L.*	N. Battleford, Sask.
Weyburn	44,710	T. C. Douglas....*C.C.F.*	Weyburn, Sask.
Wood Mountain	44,558	T. F. Donnelly.....*L.*	Kincaid, Sask.
Yorkton	50,405	G. H. Castleden..*C.C.F.*	Yorkton, Sask.
ALBERTA (17 Members)			
Acadia	37,423	V. Quelch.....*S.C.*	Morrin, Alta.
Athabaska	39,102	J. M. Dechene.....*L.*	Bonnyville, Alta.
Battle River	41,881	R. Fair.....*S.C.*	Paradise Valley, Alta.
Bow River	44,491	C. E. Johnston.....*S.C.*	Three Hills, Alta.
Calgary East	44,745	G. H. Ross.....*L.*	Calgary, Alta.
Calgary West	41,418	M. J. Edwards.....*L.*	Calgary, Alta.
Camrose	42,717	J. A. Marshall.....*L.*	Bashaw, Alta.
Edmonton East	46,086	Mrs.CoraT.Casselman.*L.*	Edmonton, Alta.
Edmonton West	39,712	Hon. J. A. McKinnon, *L.*	Ottawa, Ont.
Jasper-Edson	47,394	W. F. Kuhl.....*S.C.*	Spruce Grove, Alta.
Lethbridge	44,708	J. H. Blackmore....*S.C.*	Cardston, Alta.
Macleod	44,325	E. G. Hansell.....*S.C.*	Vulcan, Alta.
Medicine Hat	40,986	F. W. Gershaw.....*L.*	Medicine Hat, Alta.
Peace River	43,761	J. H. Sissons.....*L.*	Grande Prairie, Alta.
Red Deer	39,758	F. D. Shaw.....*N.D.*	James River Bridge Alta.
Vegreville	47,768	Anthony Hlynka...*N.D.*	Edmonton, Alta.
Wetaskiwin	45,330	N. Jaques.....*S.C.*	Mirror, Alta.
BRITISH COLUMBIA (16 Members)			
Cariboo	26,094	J. G. Turgeon.....*L.*	Vancouver, B.C.
Comox-Alberni	28,379	A. W. Neill.....*Ind.*	Alberni, B.C.
Fraser Valley	31,377	G. A. Cruickshank....*L.*	Matsqui, B.C.
Kamloops	29,249	T. J. O'Neill.....*L.*	Kamloops, B.C.
Kootenay East	25,662	G. E. L. MacKinnon..*C.*	Cranbrook, B.C.
Kootenay West	32,556	W. K. Esling.....*C.*	Rossland, B.C.
Nanaimo	45,767	Alan Chambers.....*L.*	Saanich, B.C.
New Westminster	59,170	T. Reid.....*L.*	Newton, B.C.
Skeena	30,391	O. Hanson.....*L.*	Prince Rupert, B.C.
Vancouver-Burrard	59,583	G. G. McGeer.....*L.*	Vancouver, B.C.
Vancouver Centre	65,683	Hon. I. A. Mackenzie..*L.*	Ottawa, Ont.
Vancouver East	58,921	A. MacInnis.....*C.C.F.*	Vancouver, B.C.
Vancouver North	48,906	James Sinclair.....*L.*	Vancouver, B.C.
Vancouver South	63,122	H. C. Green.....*C.*	Vancouver, B.C.
Victoria	48,599	R. W. Mayhew.....*L.*	Victoria, B.C.
Yale	40,804	Hon. Grote Stirling...*C.*	Kelowna, B.C.
YUKON (1 Member)			
Yukon	4,230	George Black.....*C.*	Vancouver, B.C.

DOMINION PRIME MINISTERS SINCE 1867

(*For Dominion Parliaments since 1867 see page 301.*)

1. Rt. Hon. Sir John A. Macdonald.....From July 1, 1867 to Nov. 6, 1873.
2. Hon. Alexander Mackenzie.....From Nov. 7, 1873 to Oct. 16, 1878.
3. Rt. Hon. Sir John A. Macdonald.....From Oct. 17, 1878 to June 6, 1891.
4. Hon. Sir John J. Abbot.....From June 16, 1891 to Dec. 5, 1892.
5. Hon. Sir John S. D. Thompson.....From Dec. 5, 1892 to Dec. 12, 1894.
6. Hon. Sir Mackenzie Bowell.....From Dec. 21, 1894 to April 27, 1896.
7. Hon. Sir Charles Tupper, Bart.....From May. 1, 1896 to July 8, 1896.
8. Rt. Hon. Sir Wilfred Laurier.....From July 11, 1896 to Oct. 6, 1911.
9. Rt. Hon. Sir Robert L. Borden, (Conservative Administration).....From Oct. 10, 1911 to Oct. 12, 1917.
10. Rt. Hon. Sir Robert L. Borden, (Unionist Administration).....From Oct. 12, 1917 to July, 10, 1920.
11. Rt. Hon. Arthur Meighen, (Unionist—"National Liberal and Conservative Party") From July 10, 1920 to Dec. 29, 1921.
12. Rt. Hon. William Lyon Mackenzie King, (Liberal).....From Dec. 29, 1921 to June 28, 1926.
13. Rt. Hon. Arthur Meighen, (Conservative).....From June 29, 1926 to Sept. 25, 1926.
14. Rt. Hon. William Lyon Mackenzie King, (Liberal).....From Sept. 25, 1926 to Aug. 7, 1930.
15. Rt. Hon. Richard Bedford Bennett, (Conservative) (Became Viscount Bennett, 1941) From Aug. 7, 1930 to Oct. 23, 1935.
16. Rt. Hon. William Lyon Mackenzie King, (Liberal).....From Oct. 23, 1935.

ALPHABETICAL LIST OF THE MEMBERS OF THE HOUSE OF COMMONS

General Election March 26th., 1940

Legal duration, 5 years.

NINETEENTH PARLIAMENT

For Post Office Addresses, see List on Page 296

NAME OF MEMBER	CONSTITUENCY
Abbott, Douglas Charles	St. Antoine-Westmount.
Adamson, Agar Rodney	York West.
Anderson, A. J.	High Park (Toronto).
Authier, Hector	Chapleau.
Aylesworth, Wilbert Ross	Frontenac-Addington.
Bence, Alfred H.	Saskatoon City
Bercovitch, Peter	Cartier.
Bertrand, E. O.	Prescott.
Bertrand, Hon. Ernest	Laurier (Montreal).
Bertrand, Lionel	Terrebonne.
Black, D. E.	Chateauguay-Huntingdon.
Black, George	Yukon
Black, Percy Chapman	Cumberland.
Blackmore, J. H.	Lethbridge.
Blair, J. K.	Wellington North.
Blanchette, J. A.	Compton.
Bonnier, J. A.	St. Henry (Montreal)
Booth, Charles Stephen	Winnipeg North
Boucher, G. Russell	Carleton
Bourget, Maurice	Levis.
Bradette, J. A.	Cochrane.
Breithaupt, Louis O.	Waterloo North
Brooks, A. J.	Royal.
Bruce, Hon. Herbert A.	Parkdale.
Brunelle, Hervé E.	Champlain.
Cardiff, Lewis Elston	Huron North.
Cardin, Hon. P. J. A.	Richelieu-Verchères.
Casselman, A. C.	Grenville-Dundas.
Casselman, Mrs. Cora T.	Edmonton East.
Castleden, George Hugh	Yorkton.
Chambers, Alan	Nanaimo.
Chevrier, Lionel	Stormont.
Church, T. L.	Broadview (Toronto).
Clark, S. Murray	Essex South.
Claxton, Brooke	St. Lawrence-St. George.
Cleaver, Hughes	Halton.
Cloutier, Armand	Drummond-Arthabaska.
Coldwell, M. J.	Rosetown-Biggar.
Corman, Ellis Hopkins	Wentworth.
Coté, Paul Emile	Verdun.
Crerar, Hon. T. A.	Churchill.
Crête, J. Alphida	St. Maurice-Lafleche.
Cruickshank, George A.	Fraser Valley.
d'Anjou, J. E. S. E.	Rimouski.
Dechene, Joseph Miville	Athabaska.
Denis, Azellus	St. Denis (Montreal).
Desmond, Clayton Earle	Kent (Ont.)
Diefenbaker, John George	Lake Centre.
Donnelly, T. F.	Wood Mountain.
Dorion, Frederic	Charlevoix-Saguenay.
Douglas, J. Lester	Queens
Douglas, T. C.	Weyburn.
Dubois, Lucien	Nicolet-Yamaska.
Dubuc, J. E. A.	Chicoutimi.
Dupuis, Vincent	Chambly-Rouville.
Durocher, Eugene	St. James
Edwards, Manley Justin	Calgary West.
Emmerson, H. R.	Westmorland.
Esling, W. K.	Kootenay West.
Eudes, Raymond	Hochelaga.
Evans, C. R.	Maple Creek.
Factor, Samuel	Spadina (Toronto).
Fair, Robert	Battle River.
Farquhar, Thomas	Algoma East.
Fauteux, Gaspard	St. Mary (Montreal)
Ferland, C. E.	Joliette-L'Assomption-Montcalm.
Ferron, J. Emile	Berthier-Maskinonge.
Fontaine, T. A.	St. Hyacinthe-Bagot.
Fournier, Hon. Alphonse	Hull.
Fournier, Sarto	Maisonneuve-Rosemont.
Fraser, Gordon Knapman	Peterborough West.
Fraser, W.A.	Northumberland.
Fulford, George Taylor	Leeds.
Furniss, Stephen J.	Muskoka-Ontario.
Gardiner, Hon. J. G.	Melville
Gauthier, Pierre	Portneuf
Gershaw, Frederick W.	Medicine Hat.
Gibson, Hon. Colin W. G.	Hamilton West.
Gillis, Clarence	Cape Breton South.
Gingues, Maurice	Sherbrooke.
Gladstone, R. W.	Wellington South.
Glen, Hon. J. A.	Marquette.
Golding, W. H.	Huron-Perth.
Goulet, Alfred	Russell.
Graham, Roy Theodore	Swift Current.
Grant, T. V.	Kings.
Gray, Ross W.	Lambton West.
Graydon, Gordon	Peel.
Green, H. C.	Vancouver South.
Gregory, John Albert	The Battlefords.
Hallé, Maurice	Brome-Missisquoi.
Hansell, E G.	Macleod.
Hanson, Olof	Skeena.
Hanson, Hon. Richard B.	York-Sunbury.
Harris, J. H.	Danforth (Toronto).
Harris, Walter Edward	Grey-Bruce.
Hatfield, Heber Harold	Victoria-Carleton.
Hazen, Douglas King	St. John-Albert.
Healy, Thomas Patrick	St. Ann.
Henderson, Charles Alfred	Kindersley.
Hill, Burton M.	Charlotte.
Hlynka, Anthony	Vegreville.
Hoblitzell, Frederick G.	Eglinton.
Homuth, Karl	Waterloo. South
Howden, J. P.	St. Boniface.
Howe, Hon. C. D.	Port Arthur.
Hurtubise, J. R.	Nipissing.
Ilsley, Hon. J. L.	Digby-Annapolis-Kings.
Isnor, Gordon B.	Halifax.
Jackman, Harry R.	Rosedale.
Jaques, N.	Wetaskiwin.
Jean, Joseph	Mercier (Montreal).
Johnston, Charles E.	Bow River.
Johnston, Joseph Allan	London.
Jutras, René	Provencher.
King, Rt. Hon. W. L. M.	Prince Albert.
Kinley, J. J.	Queens-Lunenburg.
Kirk, J. Ralph	Antigonish-Guysborough
Knowles, Rev. S. H.	Winnipeg, North Centre.
Kuhl, Walter F.	Jasper-Edson.
Lacombe, Liguori	Laval-Two Mountains.
Lacroix, Edouard	Beauce.
LaCroix, Wilfred	Quebec-Montmorency.
Laflamme, J. Leo K.	Montmagny-L'Islet.
LaFleche, Hon. L. R.	Outremont.
Lafontaine, Joseph	Megantic-Frontenac.
Lalonde, Maurice	Labelle.
Lapointe, A. J.	Matapedia-Matane
Lapointe, Hugues	Lotbinière.
Leader, Harry	Portage la Prairie.

NAME OF MEMBER	CONSTITUENCY
Leclerc, J. H.	Shefford.
Leduc, Rodolphe	Wright.
Leger, Aurel D.	Kent (N.B.)
Little, Walter	Timiskaming.
Lizotte, Louis Philippe	Kamouraska.
Lockhart, N. J. M.	Lincoln.
MacDiarmid, William B.	Glengarry.
Macdonald, Hon. A. L.	Kingston City.
Macdonald, William C.	Halifax
Macdonald, W. Ross	Brantford City.
MacGarry, Moses Elijah	Inverness-Richmond.
MacInnis, Angus	Vancouver East
MacKenzie, F. D.	Neepawa.
MacKenzie, H. A.	Lambton- Kent
Mackenzie, Hon. Ian A.	Vancouver Centre.
MacKinnon, G. E. L.	Kootenay East.
MacKinnon, Hon. J. A.	Edmonton West.
MacLean, Matthew	Cape Breton North-Victoria
Macmillan, Hon. Cyrus	Queens.
MacNicol, John R.	Davenport.
McCann, J. J.	Renfrew South.
McCuaig, D. F.	Simcoe North.
McCubbin, Robert	Middlesex West.
McCulloch, H. B.	Pictou.
McDonald, W. R.	Pontiac.
McGeer, G. G.	Vancouver-Burrard.
McGibbon, James W.	Argenteuil.
McGregor, R. H.	York East.
McIlraith, George James	Ottawa West.
McIvor, Dan	Fort William.
McKinnon, Hugh B.	Kenora-Rainy River.
McLarty, Hon. N. A.	Essex West.
McLean, G. A.	Simcoe, East.
McNevin, Bruce	Victoria, Ont.
McNiven, D. A.	Regina City.
Marier, E.	Jacques-Cartier
Marshall, J. A.	Camrose.
Martin, Paul	Essex East.
Massey, Denton	Greenwood (Toronto).
Matthews, James E.	Brandon
Maybank, Ralph	Winnipeg South Centre.
Mayhew, R. W.	Victoria, B.C.
Michaud, Hon. J. E.	Restigouche-Madawaska.
Mills, W. H.	Elgin.
Mitchell, Hon. Humphrey	Welland.
Moore, W. H.	Ontario.
Mullins, J. P.	Richmond-Wolfe.
Mulock, Hon. W. P.	York North.
Mutch, Leslie A.	Winnipeg South.
Neill, A. W.	Comox-Alberni.
Nicholson, Alexander M.	Mackenzie.
Nielsen, Mrs. Dorise W.	North Battleford.
Nixon, George Ewart	Algoma West.
Noseworthy, J. W.	York South.
O'Brien, J. Leonard	Northumberland (N.B.)
O'Neill, T. J.	Kamloops.
Parent, Charles	Quebec West and South.
Perley, E. E.	Qu'Appelle.
Picard, L. Philippe	Bellechasse.
Pinard, J. A.	Ottawa.
Poirier, J. Alphée	Bonaventure.
Pottier, Vincent J.	Shelburne-Yarmouth-Clare
Pouliot, J. F.	Temiscouata.
Power, Hon. C. G.	Quebec South.
Purdy, Gordon T.	Colchester-Hants.
Quelch, V.	Acadia.
Ralston, Hon. James L.	Prince.
Raymond, Maxime	Beauharnois-Laprairie.
Reid, Thomas	New Westminster.
Rennie, A. S.	Oxford.
Rhéaume, Martial	St. John-Iberville-Napierville.
Rickard, W. Frank	Durham.
Roebuck, Arthur W.	Trinity.
Ross, Douglas G.	St. Paul's (Toronto).
Ross, Duncan G.	Middlesex East.
Ross, George Henry	Calgary East.
Ross, James Arthur	Souris.
Ross, John Gordon	Moose Jaw.
Ross, Thomas Hambly	Hamilton East.
Rowe, Hon. W. Earl	Dufferin-Simcoe
Roy, Joseph Sasseville	Gaspé.
Ryan, Robert	Three Rivers.
St. Laurent, Hon. L. S.	Quebec East.
Sanderson, F. G.	Perth.
Senn, M. C.	Haldimand.
Shaw, Frederick Davis	Red Deer.
Sinclair, James	Vancouver North.
Sissons, John Howard	Peace River.
Slaght, A. G.	Parry Sound.
Soper, Bert H.	Lanark.
Stirling, Hon. Grote	Yale.
Stokes, George Henry	Hastings South.
Sylvestre, Armand	Lake St. John-Roberval
Taylor, W. H.	Norfolk.
Telford, W. P.	Grey North.
Thauvette, J.	Vaudreuil-Soulanges
Tomlinson, W. R.	Bruce.
Tremblay, Leonard D.	Dorchester.
Tripp, Jesse Pickard	Assiniboia.
Tucker, W. A.	Rosthern.
Turgeon, J. G.	Cariboo.
Turner, John M.	Springfield.
Tustin, George J.	Prince Edward-Lennox
Veniot, Clarence Joseph	Gloucester.
Ward, W. J.	Dauphin.
Warren, Ralph M.	Renfrew North
Weir, W. G.	Macdonald.
White, George Stanley	Hastings-Peterborough.
Whitman, Frederick P.	Mount Royal.
Winkler, Howard W	Lisgar. (Montreal)
Wood, George E.	Brant.
Wright, Percy Ellis	Melfort.

DOMINION PARLIAMENTS SINCE 1867

For Dominion Prime Ministers since 1867 see page 299.

No. of Parliament	Session.	Party in Power	Date of Opening	Date of Prorogation	Date of Dissolution
1st Parliament	1st	Con.	November 1, 1867	May 22, 1868	
	2nd	"	April 15, 1869	June 22, 1869	
	3rd	"	February 15, 1870	May 12, 1870	July 8, 1872.
	4th	"	" 15, 1871	April 14, 1871	
	5th	"	April 11, 1872	June 14, 1872	
2nd Parliament	1st	"	March 5, 1873	August 13, 1873	January 2, 1874
	2nd	Lib.	October 23, 1873	November 7, 1873	
3rd Parliament	1st	"	March 26, 1874	May 26, 1874	
	2nd	"	February 4, 1875	April 8, 1875	
	3rd	"	" 10, 1876	" 12, 1876	August 17, 1878
	4th	"	" 8, 1877	" 28, 1877	
	5th	Con.	" 7, 1878	May 10, 1878	

DOMINION PARLIAMENTS SINCE 1867—*Continued*

No. of Parliament	Session	Party in Power	Date of Opening	Date of Prorogation	Date of Dissolution
4th Parliament	1st	"	February 13, 1879	May 15, 1879	May 18, 1882.
	2nd	"	" 12, 1880	" 7, 1880	
	3rd	"	December 9, 1880	March 21, 1881	
	4th	"	February 9, 1882	May 17, 1882	
5th Parliament	1st	"	February 8, 1883	May 25, 1883	January 15, 1887.
	2nd	"	January 17, 1884	April 19, 1884	
	3rd	"	" 29, 1885	July 20, 1885	
	4th	"	February 25, 1886	June 2, 1886	
6th Parliament	1st	"	April 13, 1887	June 23, 1887	February 8, 1891.
	2nd	"	February 23, 1888	May 22, 1888	
	3rd	"	January 31, 1889	" 2, 1889	
	4th	"	" 16, 1890	" 16, 1890	
7th Parliament	1st	"	April 29, 1891	September 30, 1891	April 24, 1896.
	2nd	"	February 25, 1892	July 9, 1892	
	3rd	"	January 26, 1893	April 1, 1893	
	4th	"	March 15, 1894	July 23, 1894	
	5th	"	April 18, 1895	July 22, 1895	
	6th	"	January 2, 1896	April 23, 1896	
8th Parliament	1st	Lib.	August 19, 1896	October 5, 1896	October 9, 1900.
	2nd	"	March 25, 1897	June 29, 1897	
	3rd	"	February 3, 1898	June 13, 1898	
	4th	"	March 16, 1899	Aug. 11, 1899	
	5th	"	February 1, 1900	July 18, 1900	
9th Parliament	1st	"	February 6, 1901	May 23, 1901	September 29, 1904.
	2nd	"	February 13, 1902	May 15, 1902	
	3rd	"	March 12, 1903	October 24, 1903	
	4th	"	March 10, 1904	August 10, 1904	
10th Parliament	1st	"	January 11, 1905	July 20, 1905	September 17, 1908.
	2nd	"	March 8, 1906	July 13, 1906	
	3rd	"	November 22, 1906	April 27, 1907	
	4th	"	November 28, 1907	July 20, 1908	
11th Parliament	1st	"	January 20, 1909	May 19, 1909	July 29, 1911.
	2nd	"	November 11, 1909	May 4, 1910	
	3rd	"	November 17, 1910	House dissolved.	
12th Parliament	1st	Con.	November 15, 1911	April 1, 1912	October 6, 1917.
	2nd	"	November 21, 1912	June 6, 1913	
	3rd	"	January 15, 1914	June 12, 1914	
	4th	"	August 18, 1914	August 22, 1914	
	5th	"	February 4, 1915	April 15, 1915	
	6th	"	January 12, 1916	May 18, 1916	
	7th	"	January 18, 1917	September 20, 1917	
13th Parliament	1st	Un.	March 18, 1918	May 24, 1918	October 4, 1921.
	2nd	"	Feb. 20, 1919	July 7, 1919	
	3rd	"	Sept. 1, 1919	November 10, 1919	
	4th	"	February 26, 1920	July 1, 1920	
	5th	"	February 14, 1921	June 4, 1921	
14th Parliament	1st	Lib.	March 8, 1922	June 28, 1922	September 5, 1925.
	2nd	"	January 31, 1923	June 30, 1923	
	3rd	"	February 28, 1924	July 19, 1924	
	4th	"	February 5, 1925	June 27, 1925	
15th Parliament	1st	"	January 7, 1926	July 2, 1926	July 2, 1926.
16th Parliament	1st	"	December 9, 1926	April 14, 1927	May 30th, 1930
	2nd	"	January 26, 1928	June 11, 1928	
	3rd	"	February 7, 1929	June 14, 1929	
	4th	"	February 20, 1930	May 30, 1930	
17th Parliament	1st	Con.	September 8, 1930	September 22, 1930	August 15th, 1935
	2nd	"	March 12, 1931	August 3, 1931	
	3rd	"	February 4, 1932	May 26, 1932	
	4th	"	October 6, 1932	May 27, 1933	
	5th	"	January 25, 1934	July 3, 1934	
	6th	"	January 17, 1935	July 5, 1935	
18th Parliament	1st	Lib.	February 6, 1936	June 23, 1936	January 25th, 1940
	2nd	"	January 14, 1937	April 10, 1937	
	3rd	"	January 27, 1938	July 1, 1938	
	4th	"	January 12, 1939	June 3, 1939	
	5th	"	September 7, 1939	September 13, 1939	
	6th	"	January 25, 1940	January 25, 1940	
19th Parliament	1st	"	May 16, 1940	Nov. 5, 1940	
	2nd	"	Nov. 7, 1940	Jan. 21, 1942	
	3rd	"	Jan. 22, 1942		

DEPARTMENTS OF GOVERNMENT

CHIEF DEPARTMENTAL OFFICERS

AGRICULTURE

The Department of Agriculture was constituted in 1867 (31 Vic. Chap. 53). It carries on extensive research work in connection with the cultivation of field crops, fruit and vegetable growing, live stock, dairying, poultry raising, bee culture, etc. An extensive and well equipped system of experimental farms and stations has been established from coast to coast, and the results of the research work thereon are embodied in a series of pamphlets gratuitously supplied to all enquirers. Subsequent to the outbreak of the War, the Agricultural Supplies Board, Bacon Board and Dairy Products Board were established. These boards are listed at the end of this volume under "War Boards", see index.

Minister of Agriculture.....Hon. J. G. Gardiner
Private Secretary.....Donald M. Allan

Administration Service

Deputy Minister,
G. S. H. Barton, C.M.G., B.S.A., D.Sc.A.
Asst. Deputy Minister,
J. G. Bouchard, B.A., Ing. Agric., Litt.D., F.R.S.C.
Executive Assistant.....E. F. Steele
Supplies Officer.....D. L. Burgess
Acting Chief Treasury Officer, Department of Agriculture.....P. C. Stephenson

Publicity and Extension Division

Director of Publicity and Extension,
F. C. Nunnick, B.S.A.
Assistant Director, and Chief Press and Publicity,
Fred James
Chief, Exhibits Division.....Geo. J. Fixter
Chief, Administrative and Editorial Division
J. S. McGiffin, B.S.A.

Experimental Farms Service

Administrative Division

Director.. E. S. Archibald, B.A., B.S.A., D.Sc., LL.D.
Associate Director.....E. S. Hopkins, Ph.D.

Central Experimental Farm Division

Dominion Agrostologist ... T. M. Stevenson, Ph.D.
Dominion Animal Husbandman,.. Geo. Muir, B.S.A.
Dominion Apiarist.....C. B. Gooderham, B.S.A.
Dominion Cerealist....L. H. Newman, B.S.A., D.Sc.
Economic Fibre Production Division, Chief,
R. J. Hutchinson
Acting Dominion Field Husbandman,
E. S. Hopkins, B.S.A., Ph.D.
Dominion Horticulturist.....M. B. Davis, M.Sc.
Dominion Illustration Stations Division; Chief Supervisor...J. C. Moynan, B.S.A.
Dominion Poultry Husbandman.....Geo. Robertson
Tobacco Division, Chief.....N. T. Nelson, Ph.D.

Branch Experimental Farms and Stations Division

Superintendents of:
Agassiz, B.C.....W. H. Hicks, B.S.A.
Beaverlodge, Alta.....W. D. Albright
Brandon, Man.....M. J. Tinline, B.S.A.
Charlottetown, P.E.I....J. A. Clark, B.S.A., D.Sc.
Delhi, Ont.....F. A. Stinson, B.S.A.
Fort Vermilion, Alta.....A. Lawrence
Fredericton, N.B.....C. F. Bailey, B.S.A.
Harrow, Ont.....H. F. Murwin, B.S.A.
Indian Head, Sask.....W. H. Gibson, B.S.A.
Indian Head Forest Nursery Station
J. Walker, M.Sc.
Kapuskasing, Ont.....J. P. S. Ballantyne
Kentville, N.S.....A. Kelsall, B.S.A.
Lacombe, Alta.....F. H. Reed, B.S.A.
L'Assomption, Que.,
J. E. Montreuil, B.A., B.S.A., L.S.A.
Lennoxville, Que.....J. A. Ste. Marie, B.S.A.
Lethbridge, Alta...W. H. Fairfield, M.S., LL.D.
Manyberries, Alta., Range Experiment Station,
H. J. Hargrave, B.S.A.
Melfort, Sask.....M. J. McPhail, B.S.A.
Morden, Man.....W. R. Leslie, B.S.A.
Nappan, N.S. .....W. W. Baird, B.S.A.
Normandin, Que. .....A. Belzile, B.S.A.
Prince George, B.C.....R. G. Newton, B.S.A.
Ste. Anne de la Pocatiere, Que.,
J. R. Pelletier, M.Sc.
Scott, Sask.....G. D. Matthews, B.S.A.
Saanichton, B.C.....J. J. Woods, M.S.A.
Smithers, B.C.....K. MacBean, B.S.A.
Summerland, B.C.....R. C. Palmer, M.S.A.
Summerside, P.E.I.....C. K. Gunn, Ph.D.
Sutherland, Sask., Forest Nursery Station,
J. McLean
Swift Current, Sask.....L. B. Thomson, B.S.A.

Marketing Service

Administrative

Director of Marketing Service...A. M. Shaw, B.S.A.
Agricultural Commissioner, London, Eng.
Col. J. G. Robertson, B.S.A.
Chief, Markets Information Section,
R. M. Scott, B.A., B.S.A.
Chief, Consumer Service Section.....Miss L. Pepper

Agricultural Economics Division

Associate Director of Marketing, Agricultural Economics.....J. F. Booth, Ph.D.
Principal Agricultural Economist,
W. C. Hopper, Ph.D.
Senior Agricultural Economist.....J. Coke, M.Sc.

Dairy Products Division

Associate Director of Marketing, Dairy Products,
J. F. Singleton
Chief, Dairy Products Inspection and Grading Services.....J. Burgess

Fruit and Vegetable Division

Assistant Director of Marketing Service, Fruit and Vegetable Products.....R. L. Wheeler
Chief, Fruit and Vegetable Inspection, R. E. Robinson
Chief, Fruit and Vegetable Marketing and Merchandising Services.....K. B. Conger

Live Stock and Live Stock Products Division

Chief, Live Stock Inspection and Grading Services,
L. W. Pearsall, B.S.A.
Chief, Live Stock and Poultry Marketing and Merchandising Services.....P. E. Light, B.S.A.
Chief, Poultry Marketing and Production Services
W. A. Brown, M.Sc.

Production Service

Administrative Division

Director of Production Service...R. S. Hamer, B.S.A.

Health of Animals Division

Assistant Director of Production Service, Health of Animals (Veterinary Director General)
A. E. Cameron, V.S.
Chief Veterinary Inspector.....M. Barker, V.S.

Live Stock and Poultry Division

Assistant Director of Production Service, Live Stock,
J. M. McCallum, B.S.A.
Chief, Live Stock and Poultry Production Services,
A. W. Peterson, B.S.A.

Plant Products Division

Assistant Director of Production Service, Plant Products.....N. Young, B.S.A.
Chief, Inspection Services.....G. S. Peart, B.S.A.
Chief, Laboratory Services.W. H. Wright, B.S.A., M.A.

Agricultural Science Service

Administrative Division: Director
J. M. Swaine, Ph.D., F.R.S.C

Division of Animal Pathology: Dominion Animal Pathologist.....E. A. Watson, V.S.
Division of Bacteriology and Dairy Research: Dominion Agricultural Bacteriologist
A. G. Lochhead, B.A., Ph.D.
Division of Botany and Plant Pathology: Dominion Botanist and Plant Pathologist
H. T. Gussow, LL.D., F.R.S.C.
Division of Chemistry: Dominion Agricultural Chemist
C. H. Robinson, B.A.
Division of Entomology: Dominion Entomologist
L. S. McLaine, M.Sc.

PLANT PROTECTION DIVISION

Acting Chief, Plant Protection Services, W. N. Keenan

AUDITOR GENERAL'S OFFICE

The office of the Auditor General came into operation in 1878 (41 Vic. Chap. 7). Its duties include the examination and auditing of all expenditure and revenue of the Dominion, and the compilation of a report thereon to Parliament. The Auditor General may be removed from office only on joint resolution of the Senate and House of Commons.

Auditor General.....Watson Sellar
Asst. Auditor General.....R. S. Glass, B.A.
Chief Supervisor of Audit.....J. Hopkinson, C.A.
Audit Accountants, Grade 4:
C. Douglas, B.A.; S. Rettie, B.A.; W. H. Casselman; R. G. Hamlyn, B.A.; A. O. Adamson, C.A.; B. R. King; F. L. Price.

CIVIL SERVICE COMMISSION

The Civil Service Commission was constituted by the Civil Service Act of 1908 (7-8 Edward VII., chap. 15) which introduced the merit system in the administration of a portion of the personnel of the Civil Service at Ottawa. The jurisdiction of the Commission was extended in 1918, when practically the entire personnel of the public service was placed under its control As at present constituted, the Commission is administered by three Commissioners appointed for a period of ten years save that tenure of office shall cease upon attaining the age of sixty-five years. A Commissioner may be removed from office by the Governor General on address of the Senate and the House of Commons.

Commissioners..Charles H. Bland, B.A., (Chairman)
James H. Stitt, B.A., LL.B.; Arthur Thivierge.
Chief Examiner and Executive Officer,
S. G. Nelson, B.A.
Chief Investigator, Organization Branch,
G. T. Jackson, B.S.A.
Chief, Research Division..C. V. Putman, B.A., B.Sc.
Secretary.....Miss E. E Saunders, M.B.E., M A.
Associate Secretary.....R. Gosselin

EXTERNAL AFFAIRS

The Department of External Affairs was constituted in May, 1909 (8-9 Edward VII, Chap. 13.) and placed originally under the Secretary of State. It has charge of the administration of all external affairs pertaining to Canada, as enacted between the Government of Canada, and the Government of any other country. Since April, 1912, the Department of External Affairs has been under the control of the Prime Minister, who carries the added title of "Secretary of State for External Affairs." An important duty of the Department is the issuing of passports to British born subjects or to persons naturalized in the Dominion.

The Prime Minister and Secretary of State for External Affairs, Rt. Hon. William Lyon Mackenzie King, P.C.
Under-Secretary of State for External Affairs.....N. A. Robertson
Assistant Under-Secretary of State for External Affairs.....Laurent Beaudry
Legal Adviser.....John E. Read, K.C.
Assistant Under-Secretary of State for External Affairs.....H. Hume Wrong
Assistant Under-Secretary of State for External Affairs.....H. L. Keenleyside
Counsellor.....J. S. Macdonald
Chief Clerk.....J. F. Boyce
Accountant.....Miss K. A. McCloskey

PASSPORT OFFICE

Passport Officer.....J. J. Connolly

CANADIAN REPRESENTATION ABROAD
IN THE BRITISH COMMONWEALTH OF NATIONS

HIGH COMMISSIONER'S OFFICE
LONDON, ENGLAND

Canada House, Trafalgar Square, London, S.W.1.
Cable Address—Dominion, London.
High Commissioner,
The Right Hon. Vincent Massey, P.C.

HIGH COMMISSIONER'S OFFICE
CANBERRA, AUSTRALIA

Cable Address—Domcan, Canberra.
High Commissioner.....The Hon. T. C. Davis

HIGH COMMISSIONER'S OFFICE
WELLINGTON, NEW ZEALAND

Cable Address—Domcan, Wellington.
High Commissioner.....Walter A. Riddell

HIGH COMMISSIONER'S OFFICE
PRETORIA, SOUTH AFRICA

Cable Address—Domcan, Pretoria.
High Commissioner.....Dr. Henry Laureys

HIGH COMMISSIONER'S OFFICE
DUBLIN, IRELAND

Cable Address—Domcan, Dublin.
High Commissioner.....John D. Kearney, K.C.

HIGH COMMISSIONER'S OFFICE
ST. JOHN'S, NEWFOUNDLAND

Cable Address—Domcan, St. John's
High Commissioner.....Charles J. Burchell, K C.

IN FOREIGN COUNTRIES

CANADIAN LEGATION IN ARGENTINA

Cable Address—Dominion, Buenos Aires
Envoy Extraordinary and Minister Plenipotentiary,
The Honourable W. F. A. Turgeon, K.C.

CANADIAN LEGATION IN BRAZIL

Cable Address—Dominion, Rio de Janeiro
Envoy Extraordinary and Minister Plenipotentiary,
Jean Desy

CANADIAN LEGATION IN CHILE

Address—Santiago
Envoy Extraordinary and Minister Plenipotentiary,
Warwick F. Chipman, K.C.

CANADIAN LEGATION IN CHINA

Addrsss—Chungking
Envoy Extraordinary and Minister Plenipotentiary,
Major-General Victor W. Odlum, C.B., C.M.G. D.S.O.

CANADIAN LEGATION IN RUSSIA

Address—Kuibyshev
Envoy Extraordinary and Minister Plenipotentiary,
Dana L. Wilgress

CANADIAN LEGATION IN THE UNITED STATES

1746 Massachusetts Avenue, Washington, D.C.
Cable Address—Beaver, Washington.
Envoy Extraordinary and Minister Plenipotentiary,
The Honourable Leighton Goldie McCarthy, K.C.

CANADIAN LEGATION—ALLIED GOVERNMENTS

Established in London.

Belgium, Czechoslovakia, Greece, The Netherlands, Norway, Poland, Yugoslavia.

Envoy Extraordinary and Minister Plenipotentiary, Brigadier George P. Vanier, D.S.O., M.C.

FINANCE

The Finance Department was constituted in June, 1869 (32-33 Vic., 4). Its work is the supervision, control, and direction of the financial affairs and public accounts, revenues and expenditures of the Dominion, not controlled by any other department. All departments are dependent on it for the means to carry on their business.

Minister of Finance and Receiver General of Canada.....Hon. J. L. Ilsley
Deputy Minister of Finance and Secretary of the Treasury Board.....W. C. Clark
Assistant Deputy Minister.....W. C. Ronson
Comptroller of the Treasury.....B. G. McIntyre
Solicitor to the Treasury (Acting).....J. R. Tolmie
Chief Dominion Book-keeper.....J. G. Macfarlane
Inspector-General of Banks.....C. E. S. Tompkins
Director, Dominion Housing Act.....F. W. Nicolls
Director, Farmers' Creditors' Arrangement Act, C. A. Port
Royal Canadian Mint
Master.....H. E. Ewart, M.E.I.C.
Chief Chemist and Assayer, A. L. Entwistle, F.I.C., M.Inst., M.M.
Secretary.....A. P. Williams
Superintendent.....R. J. Edmunds

FOREIGN EXCHANGE CONTROL BOARD

This is listed under War Boards; see index.

DEPARTMENT OF FISHERIES

Established in 1930 when the then Department of Marine and Fisheries was divided into the Department of Fisheries and the Department of Marine. In 1936 the latter became part of the Department of Transport.

Minister of Fisheries... Hon. Ernest Bertrand, M.P.
Deputy Minister of Fisheries.....D. B. Finn, Ph.D.
Asst. Deputy Minister and Director, Eastern Fisheries, D. H. Sutherland
Director of Fish Culture.....J. A. Rodd
Director of Fisheries Intelligence and Publicity, H. F. S. Paisley
Fisheries Engineer.....Chas. Bruce
Director, Western Fisheries.....A. J. Whitmore
Purchasing Agent.....F. J. Petry
Executive Assistant.....J. J. Lamb
Chief, Records Branch.....G. McCann

CHIEF SUPERVISORS OF FISHERIES

Eastern Division.....A. L. Barry, Halifax, N.S.
Western Division, J. A. Motherwell, Vancouver, B.C.

SUPERVISORS OF FISHERIES

Eastern Division:
Sydney, N.S., William McAulay.
Pictou, N.S., E. D. Fraser.
Digby, N.S.
Black's Harbour, N.B., F. E. Justason.
Newcastle, N.B., T. C. Collette
Fredericton, N.B., L. H. Parks.
Charlottetown, P.E.I., J. J. Larrabee
Halifax, N.S., R. Gray.

Western Division:
New Westminster, B.C., R. W. MacLeod.
Nanaimo, B.C., J. F. Tait.
Prince Rupert, B.C., James Boyd.

DISTRICT SUPERVISORS OF FISH CULTURE.

Maritime Provinces, James Catt, Saint John, N.B.; F. A. Tingley, Saint John, N.B.; A. P. Hills, Saint John, N.B.

FISHERIES RESEARCH BOARD OF CANADA

(Formerly Biological Board)

Chairman, Prof. A. T. Cameron, Winnipeg, Man.
Hon. Sec.-Treas., D. H. Sutherland, Ottawa, Ont.
Hon. Asst.-Treas., F. O. Weeks, Ottawa, Ont.

Editor and Consulting Director, Dr. A. G. Huntsman, University of Toronto.

Pacific Coast Stations, Nanaimo, B.C.,—Dr. R. E. Foerster, Director; Prince Rupert, B.C.,—Dr. Neal M. Carter, Director.

Atlantic Coast Stations, St. Andrews, N.B.,—Dr. A. W. H. Needler, Director; Halifax, N.S.,—Dr. S. A. Beatty, Director; Grande Riviere, P.Q., Dr. A. Nadeau, Director.

GEOGRAPHIC BOARD OF CANADA, OTTAWA

Established by Dominion Order in Council of Dec. 18, 1897, to decide all questions concerning geographic names in Canada, all public departments being bound to use orthography adopted. Later, Provincial representatives were appointed, the several Governments undertaking to be guided by the decisions of the Board.

Chairman, A. Dickison; *Secretary*, J. H. Corry.

Executive Committee, F. H. Peters.

Members, F. C. C. Lynch, N. J. Ogilvie, Dr. G. A. Young, D. L. McKeand, M. F. Phelan, K. G. Chipman.

Provincial Representatives, Alta., H. P. Brownlee; B.C., F. C. Green, pro tem; Man, H. E. Beresford; N.B., Dr. A. S. McFarlane; N.S., D. C. Harvey; Ont., Charles H. Fullerton; P.E.I., Hon. Bradford W. LePage; Sask., John Ross Hill.

HOUSE OF COMMONS

For List of Members, etc., See Index.

Speaker.....Hon. J. Allison Glen, M.P.
Deputy Speaker.....
Clerk, Arthur Beauchesne, C.M.G., M.A., K.C., LL.D., Litt.D., F.R.S.C.
Clerk Assistant.....
Sergeant-at-Arms, Col. M. F. Gregg, V.C., M.C., M.A.
Chief of English Journals.....C. W. Boyce
Assistant Chief of English Journals, T. R. Montgomery
Chief of French Journals.....F. Charpentier
Assistant Chief of French Journals....Frs. Schryburt
Chief of Committees and Private Bills Branch, John T. Dun
Assistant Chief of Committees and Private Bills Branch, R. Arsenault
Clerk of Orders and Notices.....H. Crossley Sherwood
Editor of Debates.....E. C. Young
Associate Editor of Debates.....F.W.S. Galbraith
Editor of Debates (Fr.).....J. H. MacKay
Joint Law Clerk.....A. A. Fraser
Joint Law Clerk.....P. M. Ollivier
Chief Accountant.....Arthur LeMay
Postmaster.....W. F. A. Lalonde
Clerk of Parliamentary Papers.....Louis Boulet
Chief of Stationery and Requisitions Branch, D. O. Ayotte
Chief of Parliamentary Distribution Office, W. R. Gray
Chief of Stenographic Branch.....Jos. H. Smith

LIBRARY OF PARLIAMENT

The Library of Parliament was organized in 1866. It contains 500,000 volumes, including many rare and costly books, and is rapidly growing. It is administered jointly by two Librarians appointed by the Crown. In the fire of 1916, the Library was the only part of the legislative block which escaped destruction.

Joint Librarians.....Felix Desrochers
.....
Assistant Librarians...F. A. Hardy, Ernest Bilodeau
Chief Reference Clerk.....Joseph Tarte
Reference Clerk.....H. D. Throop
Cataloguers.....Lucien Lusignan, T. E. Monette

INSURANCE

The Department of Insurance was constituted in 1886 (49 Vic. Chap. 45). It is charged with the duty of enforcing the Insurance law in the operations of all corporations or individuals engaged in any class of Insurance business.

Superintendent.....G. D. Finlayson
Chief Actuary.....A. D. Watson
Chief Examiner.....W. H. Gilliland
Chief Administrative Assistant.....R. W. Warwick
Senior Examiners of Companies,
A. D. Jamieson, W. R. McDonald.
Actuarial Examiner.....W. Dargavel
Actuary.....K. R. MacGregor
Examiners.....J. R. E. Patterson, C. A. Ranson

INTERNATIONAL JOINT COMMISSION, OTTAWA

This Commission has jurisdiction over questions arising between Canada and the United States, principally but not exclusively along the common boundary.

Canadian Commissioners

Chairman, Hon. Charles Stewart, P.C., Victoria Building, Ottawa
Commissioners.....Hon. J. E. Perrault, K.C. (One vacancy).
Secretary, Lawrence J. Burpee, LL.D., Victoria Bldg., Ottawa.

United States Commissioners

Chairman.....Hon. A. O. Stanley, Washington
Commissioners...Roger B. McWhorter, Washington (one vacancy)
Secretary,
Jesse B. Ellis, Washington Loan and Trust Bldg, Washington.

JUSTICE

The Department of Justice was constituted in 1867 (31 Vic. Chap. 39), to superintend the administration of justice not within the jurisdiction of the Provinces, and to supervise the prison system of the Dominion. Its officers also act as legal advisers to the Crown, and to the several departments of the public service.

Minister of Justice and Attorney-General of Canada.....Hon. Louis S. St. Laurent, K.C.
Minister's Private Secretary.....M. Bernier
Deputy Minister.....F. P. Varcoe, K.C.
Assistant Deputy Minister.....E. Miall, K.C.

Legal Officers:
Paul Fontaine, K.C., P. M. Anderson, K.C., Robt. Forsyth, K.C., Romeo Gibeault, R. A. Olmsted, C. Stein, W. R. Jackett, D. W. Mundell,
Chief, Clemency Branch..... M. F. Gallagher, K.C.

Penitentiaries Branch

Acting Superintendent of Penitentiaries, G. L. Sauvant
Inspectors and Auditors of Penitentiaries,
E. L. O'Leary, G. L. Sauvant, G. E. Shortt.
Chief Penitentiaries Engineer.....W. S. Lawson

(For Courts and Judges see page 321).

LABOUR

The Department of Labour was established in July, 1900 (63-64 Victoria, Chap. 24). Its functions include administration of the Conciliation and Labour Act, the Industrial Disputes Investigation Act, the Fair Wages and Hours of Labour Act, the Government Annuities Act, the Combines Investigation Act, the Re-instatement Act, the Vocational Training Co-ordination Act, the Wage Control Order, the National Selective Service Regulations and other wartime labour legislation; publication of the *Labour Gazette* (monthly) and of reports on Labour Legislation and Labour Organization in Canada (annually), as well as bulletins of information on industrial and labour subjects; and correspondence, etc., connected with the International Labour Organization (League of Nations).

Minister of Labour.....Hon. Humphrey Mitchell
Deputy Minister.....Bryce M. Stewart
Associate Deputy Minister.....Arthur MacNamara
Assistant Deputy Minister....Vincent C. MacDonald
Director of Industrial Relations.....M. M. Maclean
Superintendent of Government Annuities,
E. G. Blackadar
Commissioner of the Combines Investigation Act.....F. A. McGregor
Chief of Statistical Branch.....C. W. Bolton
Labour Gazette and Director of Publicity.....H. J. Walker
Supervisor of Training.....R. F. Thompson

National War Labour Board

Executive Committee—Chairman, Hon. Humphrey Mitchell; George Hodge, J. A. McClelland.

Wartime Bureau of Technical Personnel

Director.....H. W. Lea

Unemployment Insurance Commission

Chairman, L. J. Trottier; R. J. Tallon, Allan M. Mitchell.

MINES AND RESOURCES

The Department of Mines and Resources was constituted in June, 1936 (I Edward VIII, Chap. 33), and came into force on December 1, 1936, by Order-in-Council, P.C. 2377, dated September 11, 1936. It comprises the four former Departments of Mines, Interior, Indian Affairs, and Immigration and Colonization. The Department is divided into five branches as follows:

1. Mines and Geology Branch.
2. Lands, Parks and Forests Branch.
3. Surveys and Engineering Branch.
4. Indian Affairs Branch.
5. Immigration Branch.

Minister of Mines and Resources
Honourable T. A. Crerar
Deputy Minister of Mines and Resources
Charles Camsell, C.M.G., B.A., LL.D., F.R.S.C.
Secretary and Chief Executive Assistant.C. W. Jackson
Assistant Secretary and Chief of Personnel
W. J. F. Pratt
Senior Solicitor.....K. R. Daly
Departmental Purchasing Agent.....H. J. Davidson

Mines and Geology Branch

The chief function of this Branch is to further the discovery and development of the mineral resources of Canada and to disseminate relevant information to the public. Through the Bureau of Geology and Topography geological, topographical, and related work is undertaken to further the knowledge of the geology and geography of Canada. Through the Bureau of Mines and its laboratories, investigations are conducted on ores and minerals of economic interest (metallic, nonmetallic, and fuels), their production, processing, utilization and marketing. This Branch also administers the National Museum of Canada, whose function is to secure and maintain exhibits and specimens of such material as are necessary to afford a complete and exact knowledge of the geology, minerology, palaeontology, ethnology and fauna and flora of Canada. The Explosives Act of 1914 is also administered through the Explosives Division of the Bureau of Mines.

Director.....W. B. Timm, B.Sc.
General Executive Assistant.L. L. Bolton, M.A., B.Sc.
Chief Treasury Officer.....J. I. Kelly (acting)

BUREAU OF GEOLOGY AND TOPOGRAPHY

Chief.....F. C. C. Lynch
Chief Geologist.....G. A. Young, M.Sc., Ph.D.
Assistant Chief Geologist....G. Hanson, M.A., Ph.D.
Chief, Water Supply and Borings Section
B. R. MacKay, B.Sc., Ph.D.
Chief, Palaeontological Section, W. A. Bell, B.Sc., Ph.D.
Chief, Mineralogical Section
E. Poitevin, B.A.Sc., D.Sc.
Chief, Topographical Survey... K. G. Chipman, S.B.
Chief, Development Division.....R. K. Odell
Chief, Drafting and Reproducing Division. A. Dickison
Vancouver Office.....W. E. Cockfield, M.Sc., Ph.D.

BUREAU OF MINES

Chief.....
Secretary.....M. M. Farnham, B.A.
Chief, Division of Economics..G. C. Monture, B.Sc.
Chief, Division of Metallic Minerals
C. S. Parsons, B.Sc.
Chief, Division of Industrial Minerals
H. Frechette, M.Sc.
Chief, Division of Fuels.....B. F. Haanel, B.Sc.
Chief, Explosives Division.....Lt.-Col. F. E. Leach

NATIONAL MUSEUM OF CANADA

McLeod Street, Ottawa

(See Index for Special Article)

LANDS, PARKS AND FORESTS BRANCH

The Lands, Parks and Forests Branch administers the natural resources of the Northwest Territories and of the Yukon Territory and deals with business arising from the government of these territories. It also administers the National Parks; promotes tourist travel; furnishes information as to the resources and conservation of wild life; and marks historic sites. It conducts scientific investigations to assist in the safe-guarding and proper utilization of the forest resources of the Dominion, for which work it maintains forest experiment stations and forest products laboratories. A Federal Land Registry Office which deals with Dominion owned lands in the Provinces is also maintained.

Director.....Roy A. Gibson

BUREAU OF NORTHWEST TERRITORIES AND YUKON AFFAIRS

Superintendent, Mackenzie District, N.W.T., and Secretary, Yukon Affairs.....A. L. Cumming
Superintendent, Eastern Arctic, and Secretary, Northwest Territories Council.....D. L. McKeand
Controller of the Yukon..G. A. Jeckell, Dawson, Y.T.
Agent and Superintendent, Wood Buffalo Park
M. Meikle, Fort Smith, N.W.T.
Mining Recorder. C. A. Perkins, Yellowknife, N.W.T.

LAND REGISTRY

Registrar of Lands.....J. Lorne Turner

NATIONAL PARKS BUREAU

Controller.....James Smart
Assistant Controller and Chief Inspector.....
Executive Assistant.....J. E. Spero
Inspector of National Parks and Historic Sights
G. E. B. Sinclair
Superintendent of Historic Sites and Landscaping,
W. D. Cromarty
Superintendent Parks and Resources Information
R. J. C. Stead
Banff Park.....*Supt.*, P. J. Jennings, Banff, Alta
Cape Breton Highlands Park, *Supt.*, J. P. Macmillan, Ingonish Beach, Cape Breton, N.S.
Elk Island Park. *Supt.*, Dr. B. I. Love, Lamont, Alta
Fort Anne Historic Park }
Port Royal Historic Park } *Hon. Supt.*, Lt.-Col. E. K. Eaton, Annapolis Royal, N.S.
Fort Beausejour Historic Park,
Caretaker, H. B. C. Dixon, Aulac, N.B.
Fort Chambly Historic Park,
Hon. Caretaker, E. Lalanne, Chambly, Que.
Fort Lennox Historic Park, Ile-aux-Noix, Que.
Fort Malden Historic Park,
Caretaker, D. P. Botsford, Amherstburg, Ont.
Fort Prince of Wales Historic Park, Churchill, Man.
Fort Wellington Historic Park,
Caretaker, W. G. Webb, Prescott, Ont.
Fortress of Louisbourg Historic Park,
Hon. Supt., R. A. Peters, Louisburg, N.S.
Georgian Bay Islands Park.....
Glacier, Revelstoke, Yoho and Kootenay Parks,
Acting Supt., G. F. Horsey, Field, B.C.
Jasper Park, *Supt.*.....J. A. Wood, Jasper, Alta.
Nemiskam Park,
Caretaker, E. Matthews, Nemiskam, Alta.
Point Pelee Park,
Supt., R. J. Grant, Leamington, Ont
Prince Albert Park,
Supt., Herbert Knight, Prince Albert, Sask.
Prince Edward Island Park,
Supt., E. A. Smith, Dalvay House, Grand Tracadie, P. E. I.
Riding Mountain Park,
Supt., Otto Heaslip, Wasagaming, Man.
St. Lawrence Islands Park (*Part Time Caretakers*)
Waterton Lakes Park,
Supt., C. K. Le Capelain, Waterton Park, Alta

HISTORIC SITES AND MONUMENTS BOARD OF CANADA

Chairman, His Honour F. W. Howay, LL.B., LL.D., F.R.S.C., F.R.Hist., New Westminster, B.C.; J. Clarence Webster, C.M.G., M.D., D.Sc., LL.D., F.R.S.C., Shediac, N.B.; Professor F. Landon, M.A., F.R.S.C., London, Ont; Professor D. C. Harvey, M.A., LL.D., F.R.S.C., Halifax, N.S.; J. A. Gregory, M.P., North Battleford, Sask.; Hon. E. Fabre-Surveyer, K.C., LL.M., B.C.L., LL.D., F.R.S.C., Montreal, P.Q.; Reverend Antoine D'Eschambault, D.S.T., D.J.C., St. Boniface, Man.; Major G. Lanctot, K.C., B.Litt., LL.M., D.Litt., LL.D., F.R.S.C., Ottawa, Ont.; W. D. Cromarty, National Parks Bureau, Ottawa, Ont.

ADVISORY BOARD ON WILD LIFE PROTECTION
(*Interdepartmental*)

The function of this Board is to advise the Government on wild life conservation policy, particularly respecting the Migratory Birds Convention Act and the Northwest Game Act with a view to co-ordination of conservation activities. The members of the Board are officers of the various Dominion Government Services.

Chairman, Dr. Marius Barbeau, National Museum of Canada, Ottawa.
Secretary, Mr. Hoyes Lloyd, National Parks Bureau, Ottawa.

CHIEF FEDERAL MIGRATORY BIRD OFFICERS

New Brunswick, Nova Scotia, Prince Edward Island, R. W. Tufts, Wolfville, N.S.
Ontario and Quebec,
H. F. Lewis, Ph.D., Ottawa, Ont.
British Columbia,
J. A. Munro, Okanagan Landing, B.C.
Prairie Provinces, J. Dewey Soper, Federal Bldg., Winnipeg, Man.

DOMINION FOREST SERVICE

Dominion Forester.....D. Roy Cameron
Assistant Dominion Forester.....D. A. Macdonald
Forest Economics Division, Chief...J. D. B. Harrison
Silvicultural Research Division, Chief
W. M. Robertson
Manitoba-Saskatchewan District, Winnipeg, Man., Officer in Charge.....Geo. Tunstell
Alberta District, Calgary, Alta., Officer in Charge
H. L. Holman
Maritimes District, Fredericton, N.B., Officer in Charge
J. C. Veness
Petawawa Forest Experiment Station, Chalk River, Ont., Superintendent.....M. B. Morison
Acadia Forest Experiment Station, Frederiction, N.B., Superintendent.....E. G. Saunders
Riding Mountain Forest Experiment Station, Wasagaming, Man., Acting Supt......V. H. Phelps
Kananaskis Forest Experiment Station, Seebe, Alta., Superintendent.....J. L. McLenahan
Forest Products Laboratories of Canada, Superintendent
T. A. McElhanney
Pulp and Paper Division, Montreal, Que., Officer in Charge.....Dr. O. Maass
Vancouver Laboratory, Vancouver, B.C., Superintendent.....R. M. Brown

SURVEYS AND ENGINEERING BRANCH

This Branch comprises survey, scientific and engineering services, including the Dominion Observatories, the Geodetic Service of Canada and Interna-

tional Boundary Commission, the Hydrographic and Map Service, the Engineering and Construction Service, and the Dominion Water and Power Bureau. The functions of these various divisions include time and astronomical services; triangulation and precise levels; the determination and maintenance of the international boundary; surveys for the preparation of coastal and navigation charts; legal surveys and the preparation and printing of maps and charts; engineering and construction works relative to National Parks, Historic Sites, Indian Reserves; the measurement of streams and the investigation of national water and power resources.

Director.....J. M. Wardle, B.Sc., M.E.I.C.
General Executive Assistant...John A. Pounder, B.A.

DOMINION OBSERVATORY, OTTAWA

Dominion Astronomer
R. Meldrum Stewart, M.A., F.R.S.C.
First Assistant.....R. E. DeLury, M.A.

DOMINION ASTROPHYSICAL OBSERVATORY, VICTORIA, B.C.

Head Astronomer. J. A. Pearce, M.A., Ph.D., F.R.S.C.
First Assistant
C. S. Beals, M.A., Ph.D., D.Sc., F.R.S.C.

GEODETIC SERVICE OF CANADA

Dominion Geodesist.....N. J. Ogilvie

INTERNATIONAL BOUNDARY COMMISSION

Canadian International Boundary Commissioner
N. J. Ogilvie
Engineer to International Boundary Comm.
G. H. McCallum

DOMINION WATER AND POWER BUREAU

Controller and Chief Engineer.....V. Meek
Senior Hydraulic Engineer.....N. Marr

DOMINION WATER AND POWER INVESTIGATIONS

Maritime Provinces, Office Halifax, N.S., District Hydraulic Engineer.....K. G. Chisholm
Quebec, Office Montreal, District Hydraulic Engineer
L. G. Denis
Ontario, Office Ottawa, District Hydraulic Engineer
I. R. Strome
Manitoba, Office Winnipeg, District Hydraulic Engineer.....D. B. Gow
Alberta and Saskatchewan, Office Calgary, Engineer in Charge.....O. H. Hoover
British Columbia, Office Vancouver, District Hydraulic Engineer.....C. E. Webb

ENGINEERING AND CONSTRUCTION SERVICE

Chief Engineer.....T. S. Mills
Supervising Engineers:
Ottawa.....J. N. Stinson
Banff, Alta.....C. M. Walker

HYDROGRAPHIC AND MAP SERVICE

Surveyor General and Chief Hydrographic Service
F. H. Peters
Senior Hydrographer.....R. J. Fraser
Senior Surveyor.....B. W. Waugh

Indian Affairs Branch

Up to 1830 the administration of the Indians was of a military character. For six years after Confederation, Indian Affairs was attached to the Department of the Secretary of State. In 1873 it was transferred to the Department of the Interior, and in 1880 a separate Department of Indian Affairs was established. On Dec. 1, 1936, under the Department of Mines and Resources Act it was replaced by the Indian Affairs Branch of the Department of Mines and Resources. The Indians today number more than 118,000 and are located on over 5,428,598 acres divided into some 2,191 reserves. 363 Indian schools of all classes are in operation working in conjunction with the various churches, educating 17,281 pupils. About 206,094 acres are under cultivation. An important part of the administration is the Indian Trust Fund, which amounts to $15,026,137.49, and is derived from sales or leases of land, timber, and minerals, and from other miscellaneous sources.

Director.....Harold W. McGill, M.D., M.C., V.D
Superintendent of Medical Services
E. L. Stone, M.B., C.M.G.
Assistant Superintendent of Medical Services, P. E. Moore, M. D.
Superintendent, Welfare and Training Service
R. A. Hoey
Superintendent, Reserves and Trusts Service
D. J. Allan
Secretary.....T. R. L. MacInnes

INDIAN AGENTS—ONTARIO

Burk, Jas. G., Port Arthur
Daley, Jas. W., Walpole Island
Devlin, Samuel, Parry Sound
Down, G. W., Muncey
Eastwood, V, Peterborough
Featherston, H.J., Longford Mills
Fralick, C., Scugog
Hurl, G. E. (Acting)
Johnston, C. R., Manitowaning
Laurence, R. P. G. Sault Ste. Marie
Lockhart, J. F., Fort Frances
Lyons, W. J., Virginia
McCracken, M. W. Sarnia
Marleau, J.A., Sturgeon Falls
Matters F., Chapleau
Moore, A. D. Deseronto
Orford, Dr. T.J., Moose Factory
Roberts, C. N. C. (Acting) Kenora
Robertson, Donald, Chippawa Hill
Ruddy, H. P., Golden Lake
Spence, R. S., Highgate
Swartman, G. Sioux Lookout
Tuffnell, F., Wiarton

Indian Superintendent, Maj. E. P. Randle, Brantford
Inspector of Indian Agencies, Arneil, W. S., Ottawa

INDIAN AGENTS—QUEBEC

Barolet, Dr. W., Bersimis
Bastien, Maurice E., Village des Hurons
Beaulieu, Dr. G., Seven Islands
Berube, Jos., Cacouna
Brisebois, Frs., Caughnawaga
Brisbois, Frs., Oka (in charge)
Cass, G. G., Gaspe
Caza, Zotique, Notre Dame du Nord
Cyr. N., Gagne
de la Boissiere, A., Pointe Bleue
Gendron, J. E., Maniwaki
Hodd, Dr.D. G., Harrington Harbour
Lariviere, Hervé, Amos
Maloney, John, Mingan
Maurault, Benjamin, M.D., Pierreville
McNaughton, D. P., St. Regis
Moras, A., Gentilly
Richard, Arthur, M.D., Restigouche

Inspector of Indian Agencies, J. Thibault, Ottawa

INDIAN AGENTS—NEW BRUNSWICK

Hudson, Charles, Richibucto
McPhail, N. H., Perth
Whalen, E. W., Fredericton

INDIAN AGENT—PRINCE EDWARD ISLAND

Daley, J. E., Charlottetown

INDIAN AGENTS—NOVA SCOTIA

MacLean, J. A., Eskasoni Chapel, C.B.
Rice, H. C., Shubenacadie.

BRITISH COLUMBIA

Office of the Indian Commissioner for British Columbia:—Vancouver, B.C.
Indian Commissioner, MacKay, D M., Vancouver.
Inspector of Indian Agencies, James Coleman, Vancouver.
Indian Agricultural Agent, Caldwell, Jasper D., Vancouver.

INDIAN AGENTS—BRITISH COLUMBIA

Ashbridge, P. B., Port Alberni
Ball, F.J.C., Vancouver
Barber, Alfred H., Vernon
Brown, Dr. H. A. W., Fort St. John
Christie, William, Williams Lake.
Daunt, A. O'N., New Westminster
Gillett, Rev. J., Prince Rupert
Howe Robert, Vanderhoof.
Irwin A., Cranbrook
Levelton, T. A. (Act.) Bella Coola
Mallinson, S., Hazelton
Moore, R. H., Duncan
Mortimer, G. C., Merritt
Phillips, B. T., Massett, Graham Is.
Sampson, R. H. S. (in charge) Telegraph Creek
Strang, A., Lytton
Taylor, H. E., Kamloops
Todd, Murray Shaw, Alert Bay

INDIAN AGENTS—MANITOBA

Clarke, F. J., Hodgson
Lazenby, P. G., Norway House
Lovell, S., The Pas
McPherson, E., Selkirk
Smith, A. G., Birtle
Waite, S. J., Portage la Prairie
Young, W. (Acting), Griswold

Inspector of Indian Agencies, Hamilton, A. G., Winnipeg.

INDIAN AGENTS—SASKATCHEWAN

Booth, F., Muscow
Bryant, J. L., Kamsack
Cameron, D. H., Onion Lake
Davis, R. S., Punnichy
Jones, E. S., (Acting) Balcarres
Kerley, W. J. D., Broadview
Ostrander, J P. B., Battleford
Prince, T. B. (in charge) Leask
Simpson, S. H., Duck Lake

General Superintendent of Agencies, Christianson, M.

INDIAN AGENTS—ALBERTA

Faunt, J. T., Brocket
Gooderham, G. H., Gleichen
Iredale, J. N. R., (in charge) Morley
Laight, G. C., Winterburn
Lewis, A. G. B., Hobbema
L'Heureux, N. P., Driftpile
McMillan, A. (in charge), Cardston
Melling, Dr. J., Ft. Chipewyan
Murray, T. F., M.D., Calgary
Pugh, W. P. B., Saddle Lake

Inspector of Indian Agencies, Schmidt, C. P., Calgary.

N W T

INDIAN AGENTS

Harvey, Dr. J. P., Fort Norman
Riopel, Dr. J. H., Fort Resolution.
Truesdell, Dr. W. A. M., Fort Simpson

YUKON TERRITORY

INDIAN AGENT

J. E. Gibben, Dawson.

IMMIGRATION BRANCH

On the 1st December, 1936 the Department of Immigration and Colonization became the Immigration Branch of the Department of Mines and Resources. The Immigration Branch is responsible for the administration of the Immigration Act and regulations, the Chinese Immigration Act and regulations, and all matters relating to the encouragement or discouragement of immigration, the inspection of immigrants, the exclusion or deportation of undesirables, and general matters relating to colonization in Canada.

Director of Immigration.....F. C. Blair
Commissioner of Immigration, and Chief Controller of Chinese Immigration.....A. L. Jolliffe
Assistant Commissioner of Immigration.R. N. Munroe
Chief Inspector of Immigration.....M. J. Cullen
Representative of the Treasury.....
Supervisor, Juvenile Immigration.....M. J. Scobie
Atlantic District, District Superintendent H. U. McCrum (Acting), Ottawa
Eastern District, District Superintendent H. W. Wilson, Ottawa
Western District, District Superintendent C. E. S. Smith, Winnipeg
Pacific District, District Superintendent F. W. Taylor, Vancouver

OVERSEA REPRESENTATIVES

LONDON, ENGLAND—*Commissioner of European Emigration*.....G. C. Congdon, Sackville House, 40 Piccadilly, London, W.1.

THE DIRECTOR OF SOLDIER SETTLEMENT OF CANADA

HEAD OFFICE—SOVEREIGN BLDG., OTTAWA CANADA
Director.....G. Murchison

DEPARTMENT OF MUNITIONS AND SUPPLY

385 WELLINGTON ST., OTTAWA

This Department was created in 1940, succeeding the War Supply Board. The Minister has authority (among other things) to organize the sources of supply of munitions of war and supplies and the agencies available for the supply of the same and generally to take steps to mobilize, conserve and co-ordinate the economic and industrial facilities of Canada available in respect of munitions and supplies for the effective prosecution of the present war.

Minister.....Hon. C. D. Howe
Assistant Private Secretary.....T. M. Bryson
Executive Assistants to the Minister W. A. Harrison, R. A. C. Henry, W. J. Bennett
Special Adviser to the Minister.....Aubrey Davis
Special Adviser on Production Problems James Crone

ADMINISTRATION

Deputy Minister.....G. K. Sheils
Private Secretary.....Miss D. A. Poapst
Executive Assistant (Financial).....W. F. Williams
Executive Assistant (Purchasing).....W. D. Low
Executive Assistant (General).....A. J. Martin
Special Assistant.....John A. Marsh
Assistant Deputy Minister.....J. P. Pettigrew
Purchase Investigator.....G. A. Briggs
Comptroller.....A. S. Tindale
Assistant Comptroller.....H. H. Haydon
Secretary.....H. H. Turnbull
Assistant Secretary.....R. T. Donald
Economics and Statistics Branch:
Director-General.....H. Carl Goldenberg
Industrial Security Branch:
Director-General.....E. J. Johnson
Associate Director-General.....Col. M. H. Vernon
Legal Branch:
Director-General.....J. deN. Kennedy
Personnel and Organization Branch:
Director-General.....Crawford Gordon
Director (Personnel).....J. M. Kitchen
Director (Organization).....G. H. Sheppard
Scrap Disposal Branch:
Director-General.....W. B. Gordon
Publicity Branch:
Director-General.....Rielle Thomson
Director.....Gordon C. Garbutt
Other Officers:
General Counsel.....K. B. Palmer
Assistant General Counsel.....Charles Gavsie
War Contracts Depreciation Board, Member F. H. Black
London Representative.....C. A. Banks
Transport Controller Traffic Representative.....B. S. Liberty
Washington Office (1205 15th St., N.W.)
Director-General.....J. B. Carswell
Director, Purchasing.....F. G. Rounthwaite
Director, Steel Division.....D. B. Colyer

PRODUCTION

Co-ordinator of Production and Chairman, Production Board.....H. J. Carmichael
Aircraft Production Branch:
Director-General.....R. P. Bell
Executive Assistant.....F. T. Smye
Purchasing, Supervisor.....J. A. D. McCurdy
Contracts Officer.....J. A. Miller
General Purchasing Agent.....E. S. Dixon
Overhaul, Supervisor.....A. K. Tylee
Ammunition and Gun Production Branch:
Director-General.....E. J. Brunning
Director.....H. R. Malley
Director (Filling).....Col. G. Ogilvie
Arsenals and S. A. A. Branch:
Director-General.....Brig. D. E. Dewar
Chief Superintendent.....Brig. A. Theriault
Manager, Lindsay Arsenal.....Col. A. P. Deroche
Superintendent, Quebec Arsenal...Col. A. Theriault
Automotive Production Branch:
Director-General.....J. H. Berry
Asst. Director-General.....Brigadier Carr
Chemical and Explosives Branch:
Director-General.....J. R. Donald
Director.....Dr. R. T. Elworthy
Pyrotechnics.....C. I. Murray
Defence Projects Construction Branch:
Director-General.....D. Stairs
Director.....L. C. Jacobs
Director-General, Army Engineering Design Branch R. E. Jamieson
Munitions Contracts Branch:
Director-General.....H. K. Thompson
Director.....R. A. Strong
Naval Armament and Equipment Branch::
Director-General.....F. M. Ross

Shipbuilding Branch:
Director-General.....Desmond A. Clarke
Director.....R. Yuill
Tank Production Branch:
Director-General.....B. D. Beamish
Purchasing Branch:
Joint Directors-General
John Eaton, W. J. T. Gagnon, J. P. D. Malkin
Director.....L. L. Price
General Purchasing Agent.....W. E. Wilford
Purchasing Divisions:
Automotive.....C. B. Dohenev
Barrack Stores.....T. L. Costello
Foodstuff.....F. X. Power
Clothing and Anti-Gas Equipment
G. A. Torrance
Fuels.....H. F. Bradley
Electrical Supplies.....F. A. C. Harrison
Government Companies.....C. E. Morshead
Lumber and Millwork.....C. J. Brooks
Mechanical Tools and Hardware.G. C. Cummings
Medical and Dental Supplies.....A. W. Haydock
Miscellaneous, Militia and Naval Stores
E. W. Croll
Gasoline, Oils and Paints.....J. M. Kelly
Textiles and Uniforms.....R. L. Morrow
Local Purchasing Agents:
Halifax, c/o Can. Nat. Railways.....T. M. Pye
St. John, c/o Can. Pac. Railway...W. R. North
Quebec, General.....C. Slater
Quebec, Arsenals.....O. J. Hannon
Montreal, c/o Can. Nat. Railways...C. K. James
Kingston, Ont......A. V. Woodruff
Toronto, 137 Wellington St. W......R. H. Yarnell
London, Ont......L. D. Mayer
Winnipeg, c/o Can. Nat. Railways...I. P. Harris
Regina, 1050 Broad St., Regina.D. M. A. Murray
Calgary, c/o Can. Pac. Railway.....R. J. White
Vancouver, c/o Can. Pac. Railway.S. V. T. Jeffery
Victoria, P.O. Box 250.....J. Arnott
St. John's, Nfld......W. E. Curtis
Purchases in U.S.A.:
Director-General.....D. J. O. Meyers
Director.....T. D. Merrigan
Financial Advisor.....F. H. Brown

PRIORITIES BRANCH

Director-General.....W. E. Uren
Executive Assistant to Director-General..H. W. Tucker
U.K. Essentialities Certificates.....F. N. Amey
General Canadian Priorities
H. J. Bowden, G. P. Morison, R. E. Sneyd
PD-3A War Contracts.....G. Withell
PB-1002 and PC-20.....N. Arnott
Production Requirements Plan.....G. L. Jennison
End Use Code.....W. H. Fitzpatrick
Preference Ratings Orders and Projects...C. L. Rogers
PD-1X Wholesalers and Distributors of U.S. Materials
J. A. Calvert
P-100 Repairs, Maintenance and Operating Supplies
G. Joynt
PD-1A Applications.....C. F. Magurn

REGIONAL OFFICES

Vancouver, B.C., 1130 Marine Building
E. A. Leslie, Acting Priorities Representative
Winnipeg, Man., 209 Power Building
E. N. Dack, Priorities Representative
Hamilton, Ont., Terminal Building
G. W. Rymal, Priorities Representative
Toronto, Ont., 1174 Bay Street
A. A. Walker, Priorities Representative
Montreal, Que., c/o Chemicals Controller, Floor 2E Ciba Bldg.
W. D. Lachapelle, Acting Priorities Representative
Halifax, N.S., 702 Dennis Building
H. E. Silver, Priorities Representative

Controllers (See Wartime Industries Control Board, which follows):

WARTIME INDUSTRIES CONTROL BOARD

Minister: Hon. C. D. Howe, Minister of Munitions and Supply.
Co-ordinator of Controls and Chairman: Henry Borden, K.C.
Vice-Chairman: A. H. Williamson.
Secretary: W. T. G. Hackett, Department of Munitions and Supply, Ottawa.
Members:
Controller of Chemicals—E. T. Sterno, 1235 McGill College Ave., Montreal.
Controller of Construction—C. Blake Jackson, 85 Richmond St. W., Toronto.
Machine Tools Controller—Thomas Arnold, 1020 Dominion Square Bldg., Montreal.
Metals Controller—G. C. Bateman, Department of Munitions and Supply, Ottawa.
Motor Vehicle Controller—J. H. Berry, Department of Munitions and Supply, Ottawa.
Oil Controller—G. R. Cottrelle, 15 King St. West, Toronto, Ont.
Power Controller—H. J. Symington, P.O. Box 2400, Place d'Armes, Montreal, Que.
Controller of Ship Repairs and Salvage—D. B. Carswell, 605 Castle Bldg., Montreal.
Steel Controller—F. B. Kilbourn, Department of Munitions and Supply, Ottawa.
Assoc. Steel Controller—M. A. Hoey.
Controller of Supplies—A. H. Williamson, Department of Munitions and Supply, Ottawa.
Timber Controller—A. S. Nicholson, Department of Munitions and Supply, Ottawa.
Transit Controller—G. S. Gray, 255 Bay St., Toronto.
Associate Transit Controller—Jules Archambault, Dominion Square Bldg., Montreal.

REGIONAL DIRECTORS OF TRANSIT CONTROL

British Columbia—S. Sigmundson, Marine Building, Vancouver.
Prairie Provinces—H. J. Rymes, 2225-11th Ave. W., Regina, Sask.
Ontario—Norman D. Wilson, 255 Bay Street, Toronto.
Quebec—Jules Archambault (Associate Transit Controller), 835 Dominion Square Building, Montreal, Que.
Maritimes—A. C. Wagner, Cunard Building, Halifax, N.S.

Transport Controller—T. C. Lockwood, P.O. Box 2910, Place d'Armes, Montreal.
Chairman, Wartime Prices and Trade Board—Donald Gordon.
President, Commodity Prices Stabilization Corporation—H. B. McKinnon.
Deputy Controllers:
Chemicals.....W. H. de Blois
Construction.....G. R. Fisken
Machine Tools.....Byron D. Snell
Metals.....F. Connell
Motor Vehicles.....E. R. Birchard
Oil.....J. L. Stewart, C. H. G. Caulton
Ship Repairs and Salvage.....W. Percival
Assistant Deputy Controller of Ship Repairs
Paul H. Farmer
Steel.J. S. Sauron, A. C. Anderson, C. W. Marshall
Supplies..G. P. Kaye, J. H. Lamprey, J. A. Martin
Timber.....Major L. R. Andrews

AERO TIMBER PRODUCTS LIMITED

HEAD OFFICE: VANCOUVER, B.C.

(*Production of aeroplane spruce*)

President and Managing Director, R. J. Filberg, Manager, Comox Logging & Railway Co., Ltd. Comox, B.C.
Directors, J. H. McDonald, Vice-President, B.C. Manufacturing Co. Ltd., New Westminster, B.C.
S. G. Smith, General Manager, Alberni Pacific Lumber Company, Ltd., Port Alberni, B.C.
Ross Pendleton, Alberni Pacific Lumber Company, Ltd., Port Alberni, B.C.
George O'Brien, O'Brien Logging Company, Limited, President, B.C. Loggers Association, Vancouver.
Percy G. Sills, Victoria, B.C.
P. A. Wilson, Merrill-Ring, Wilson, Limited, Vancouver.

ALLIED WAR SUPPLIES CORPORATION

HEAD OFFICE: 1235 McGILL COLLEGE AVE. MONTREAL

Chairman, Hon. C. A. Dunning, Former Minister of Finance.
President, Harold Crabtree, President, Howard Smith Paper Mills Limited.
Assistant to the President: A. D. McCall.
Vice-President, W. D. Black, President, Otis Fensom Elevator Company Limited, Hamilton.
Directors, Beaudry Leman, President, La Banque Canadienne Nationale, Montreal.
Ross H. McMaster, President, The Steel Company of Canada, Limited, Montreal.
J. Y. Murdock, K.C., President, Noranda Mines, Limited, Toronto.
J. S. Norris, President, Montreal Light, Heat & Power Consolidated, Montreal.
D. R. Turnbull, General Manager, Acadia Sugar Refining Company, Limited, Halifax.
E. A. Wilson, President and General Manager, John Morrow Screw & Nut Company, Limited, Ingersoll.
Secretary-Treasurer.....J. R. Leslie
Controller.....J. A. Weldon
General Counsel.....F. B. Common, K.C.

ATLAS PLANT EXTENSION LIMITED

WELLAND, ONT.

(*Steel and Gun Forgings*)

President, John R. Read, President, Canadian Westinghouse Co. Ltd.
Vice-President, J. G. Morrow, Chief Metallurgist, The Steel Company of Canada, Limited, Hamilton.
Secretary-Treasurer, H. A. Staines, Cost Accountant, The Granby Consolidated Mining Smelting and Power Co., Limited, Allenby, B.C.

CITADEL MERCHANDISING CO., LIMITED

HEAD OFFICE: DOMINION SQUARE BUILDING, MONTREAL.

(*Machine Tools*)

President, Thomas Arnold, Chairman, Manitoba Steel Foundries Limited, etc.
Vice-President, L. J. Belnap, President, Consolidated Paper Corporation Limited.
Members, C. E. Gravel, Director, Bell Telephone Company of Canada, etc.
J. D. Johnson, President and General Manager, Canada Cement Company, Limited.
F. K. Morrow, Director, Ogilvie Flour Mills Co., Limited.
Secretary, F. O. Peterson.
Treasurer, J. L. Cook.

CUTTING TOOLS AND GAUGES LIMITED

OFFICE: 57 BLOOR ST. W., TORONTO

(*Tools and Gauges*)

President, Thomas Arnold, Machine Tools Controller.
Vice-President, Roy T. Wise.
Secretary-Treasurer, N. F. W. Pragnell.

FAIRMONT COMPANY LIMITED

HEAD OFFICE: 404 ROYAL BANK BUILDING TORONTO 2

(*Dealing in rubber for war industries*)

President, H. C. Jeffries, President, Viceroy Manufacturing Co. Ltd., Toronto, Ont.
Vice-President, J. A. Hodgson, c/o C. J. Hodgson & Co., Montreal.
Secretary-Treasurer, W. G. Jephcott, c/o P. S. Ross & Sons, Toronto.
Directors, F. G. Donaldson, President, Montreal Trust Co., Montreal.
T. C. Lockwood, Transport Controller, Ottawa.
H. C. F. Mockridge, Barrister-at-Law, Osler, Hoskin & Harcourt, Toronto.
David A. Paterson, President, H. A. Astlett Company (Canada) Limited, Toronto.

FEDERAL AIRCRAFT LIMITED

HEAD OFFICE: 276 ST. JAMES ST. WEST, MONTREAL.

Chairman of the Board, Ray Lawson, President, Lawson & Jones, Limited, London, Ont.
Vice-President, A. Sidney Dawes, President, Atlas Construction Co., Montreal.
President and Managing Director, W. A. Newman, B.Sc., Chief Mechanical Engineer, Canadian Pacific Railway, Montreal.
Directors, G. Blair Gordon, President, Dominion Textile Co., Limited, Montreal.
Russell Smith, Secretary, Canadian Industries Limited, Montreal.
Allan A. Aitken, Vice-President, Price Brothers & Co., Limited, Montreal.
G. Miller Hyde, Junior Partner, MacDougall, Macfarlane, Scott & Hugessen, Montreal.
Director and Assist. General Manager, J. McKay-Clements.
Secretary and Legal Officer, Geo. H. Montgomery, Jr.
Treasurer, D. H. Macfarlane.
General Purchasing Agent, J. K. Wilson.
Production Supervisor, D. A. Newey.
Engineering Supervisor, T. Finlayson.

MACHINERY SERVICE, LIMITED

OFFICE: LAFLEUR AVE., VILLE LA SALLE, QUE.

(*Repair and manufacture of machinery, tools, etc.*)

President, Thomas Arnold.
Vice-President, Major D. J. O'Donahoe.
General Manager, Captain F. F. Cowling.
Directors, Thomas Arnold, Emile Corbeil.
Secretary-Treasurer, Captain R. L. McMillan.
Assist. Secretary-Treasurer, H. B. Robinson.

MELBOURNE MERCHANDISING LIMITED,

HEAD OFFICE: ROYAL BANK BLDG., TORONTO

(*Wool for Government contracts*)

President, Clement Tremblay, Secretary-Treasurer, Ayers, Limited, Lachute Mills, Que.
Vice-President, David C. Dick, President, Cobourg Dyeing Co., Limited, Cobourg, Ontario.
Managing Director, W. P. Walker, Comptroller, York Knitting Mills, Limited, Toronto.
Directors, Henry Brown, Technical Adviser to the Wool Administrator.
Henry Barrett, Vice-President and Managing Director, Dominion Woollens and Worsteds, Limited, Toronto.
Secretary-Treasurer, Ralph Skelton.

NATIONAL RAILWAYS MUNITIONS, LIMITED

OFFICE: 360 McGILL STREET, MONTREAL

(*Production of guns, etc.*)

President, S. J. Hungerford.
Vice-President, R. C. Vaughan and N. B. Walton.
Managing Director, John Roberts.
Treasurer, C. D. Cowie.
Comptroller, T. H. Cooper.
Secretary, G. W. V. Shaw.
General Purchasing Agent, E. A. Bromley.
Counsel, W. W. Boyd.

PARK STEAMSHIP COMPANY LIMITED

OFFICE: 384 ST. JAMES ST., MONTREAL

(*Controlling operation of Canadian cargo vessels*)

President, R. B. Teakle, Canadian National Steamships, Montreal.
Directors, George Stephen, Canadian Pacific Railway, Montreal.
Robert W. Reford, Robert Reford Co., Limited, Montreal.
J. W. Nicoll, Furness, Withy & Co., Limited, Montreal.
W. R. Eakin, McLean, Kennedy, Limited, Montreal.
D. J. S. Tyrer, Elder Dempster Lines Limited, Montreal.
E. W. Foulds, Montreal-Australia-New Zealand Line, Limited, Montreal.

PLATEAU COMPANY LIMITED

HEAD OFFICE: 70 CRAWFORD STREET, TORONTO

(Deals in silk for war industries)

President, J. D. Woods, York Knitting Mills, Limited, Toronto.
Secretary-Treasurer, V. W. T. Scully, The J. D. Woods Co. Limited, Toronto.
Manager, J. S. Lewis, The Slingsby Mfg. Co. Ltd., Brantford, Ont.
Directors, G. A. Dobbie, Newlands & Co. Ltd., Galt, Ontario.
G. C. Cockshutt, The Slingsby Mfg. Co. Ltd., Brantford, Ont.
A. E. Stewart, Wm. B. Stewart & Sons, Ltd., Toronto, Ont.

POLYMER CORPORATION LIMITED

OFFICE: 320 BAY STREET, TORONTO

(Synthetic rubber production)

Chairman of the Board, Col. Arthur L. Bishop, Consumers' Gas Company.
President and Treasurer, R. C. Berkinshaw.
Vice-President, Douglas Ambridge, Thorold, Ont., Ontario Paper Company.
Directors, Wallace R. Campbell, Windsor, President, Ford Motor Company.
Albert C. Guthrie, Montreal, President, Simmons Limited.
Gilbert C. LaBine, Toronto, President, Eldorado Mines Limited.
A. J. Crawford, Toronto, Regional Representative, Sheet Metal Workers Union.
General Manager, J. R. Nicholson.
Comptroller and Assistant Treasurer, H. R. Smyth.
Chief Engineer, R. L. Hearn.
Construction Works Manager, F. S. Lazier.

RESEARCH ENTERPRISES LIMITED

HEAD OFFICE: LEASIDE, ONT.

(Electrical and optical equipment)

President, Lieut.-Col. W. E. Phillips, D.S.O., M.C., President of Duplate Safety Glass Co. of Canada, Limited, Oshawa.
Vice-President, A. L. Ainsworth, Vice-President, John Inglis Co., Limited, Toronto.
Vice-President in charge of Radio, R. A. Hackbusch.
Directors, Col. O. M. Biggar, K.C., Chairman, Canadian Section, Joint Canadian-American Defence Board, Ottawa.
G. H. Rainville, President, Quebec Gold Mining Corporation, Montreal.
W. E. Ross, Apparatus Sales Manager, Canadian General Electric Co., Limited, Toronto.
E. F. Burton, Professor of Physics, University of Toronto, Toronto.
Secretary-Treasurer and Comptroller, Arnold Gaine.

SMALL ARMS LIMITED

HEAD OFFICE: LONG BRANCH, ONT.

(Producing small arms)

Chairman of the Board, G. S. Braden, President and General Manager, Canada Cycle and Motor Co., Limited, Weston, Ont.
President and General Manager, Col. Malcolm P. Jolley.
Vice-President, N. P. Peterson, President and General Manager, Canadian Acme Screw and Gear, Limited, Toronto.
Directors, James I. Simpson, President and General Manager, Dunlop Tire & Rubber Goods Co., Limited, Toronto.
Paul Bourget, General Manager, The Singer Manufacturing Company, St. Johns, Que.
Secretary-Treasurer, R. Flavelle.

TORONTO SHIPBUILDING CO., LIMITED

HEAD OFFICE: 445 FLEET STREET WEST, TORONTO

(Operating plant of Dufferin Shipbuilding Co.)

President, Gordon C. Leitch, President, Toronto Elevators Ltd., Toronto.
Vice-President, James Y. Murdock, President, Noranda Mines, Limited, Toronto.
Directors, A. L. Bishop, President, Consumers' Gas Company, Toronto.
William Jenoves, President, Toronto District Trades and Labour Council.
R. V. LeSueur, President, International Petroleum Co., Limited, Toronto.
N. C. Urquhart, N. C. Urquhart & Co., Toronto.

TRAFALGAR SHIPBUILDING CO., LIMITED

OFFICE: 56 LYON ST., OTTAWA

(Arranging priorities for shipbuilding materials)

President, Desmond A. Clarke, Director-General, Shipbuilding Branch, Department of Munitions and Supply.
Vice-President, Russell Yuill.
Secretary-Treasurer, R. E. Lawson.

VENEER LOG SUPPLY LIMITED

HEAD OFFICE: 437 ST. JAMES ST. W., MONTREAL

(Hardwood veneer logs for aircraft production)

President, S. J. Staniforth, Staniforth Lumber Co. Ltd., Montreal.
Vice-President, Col. G. M. Strong, G. M. Strong Co., Ltd., Montreal.
Secretary, K. G. Fensom, Montreal.
Directors, P. B. Bourget, The Singer Manufacturing Co., Thurso, Que.
J. S. Bock, Eagle Lumber Co., Ltd., Montreal.
K. L. Golding, Fredericton, N.B.
H. J. Flemming, Flemming and Gibson, Ltd., Juniper, N.B.
J. W. Harding, Quebec Hardwoods, Ltd., Montreal.

WAR SUPPLIES LIMITED

OFFICE: 1205 15TH ST., N.W., WASHINGTON, D.C.

(Handling orders from U.S. Government departments to be manufactured in Canada)

President and Treasurer, V. W. Scully.
Vice-President, J. B. Carswell.
General Manager, R. G. Peers.
Secretary, K. B. Palmer.
Directors, E. J. Brunning, V. W. T. Scully and J. B. Carswell.

WARTIME HOUSING LIMITED

HEAD OFFICE: 55 YORK STREET, TORONTO

(To provide housing for munition workers)

President, Joseph M. Pigott, President, Pigott Construction Company, Limited, Hamilton.
Vice-President, William Lyon Somerville, F.R.I.B.A., A.R.C.A., Architect, Toronto.
Directors, Charles David, 1st Vice-President, Province of Quebec Architects' Association.
Ernest Ingles, International Vice-President, International Brotherhood of Electrical Workers, London, Ont.
William E. Tibbs, Secretary, Halifax Relief Commission, Halifax.
Hedley C. Wilson, Manager, Maritime Trust Company, Saint John.
Managing-Director, V. T. Goggin.
Secretary, Guy A. Upjohn.
Treasurer, T. Hislop.

WARTIME MERCHANT SHIPPING LIMITED

READ BUILDING, 420 LAGAUCHETIERE ST. WEST, MONTREAL

(Supervising cargo vessel construction programme)

President, H. R. MacMillan, President, H. R. MacMillan Export Co., Limited and other companies, Vancouver, B.C.
Vice-President and Director, Austin C. Taylor, President, Bralorne Mines, Vancouver, B.C.
Directors, E. A. Arscott, Vice-President and General Manager, The Canadian Bank of Commerce, Toronto.

Hon. F. B. McCurdy, President, The Eastern Trust Co., Halifax, N.S.
George C. McDonald, Partner, McDonald, Currie & Co., Chartered Accountants, Montreal.
James D. McKenna, President, New Brunswick Publishing Co., Saint John, N.B.
Alfred H. Paradis, President, Paradis & Sons, Montreal.
Assistant to President, C. L. Dewar.
Secretary, W. Mitchell.
Treasurer, G. D. Eccott.

WARTIME METALS CORPORATION

OFFICE: 637 CRAIG ST. WEST, MONTREAL

(*Strategic metals and minerals*)

President, Jules R. Timmins, Hollinger Consolidated Gold Mines, Ltd.
Directors, J. H. C. Waite, Toronto, Mining Corporation of Canada, Ltd.
R. E. Stavert, Montreal, Vice-President, Consolidated Mining and Smelting Co. of Canada, Ltd.
James G. Ross, Thetford Mines, Que., Asbestos Corporation, Ltd.
J. E. Perrault, K.C., 511 Place d'Armes, Montreal, Director, Noranda Mines, Limited.
General Manager, E. L. Longmore.
Secretary, E. B. Fairbanks.

DEPARTMENT OF NATIONAL REVENUE

The Department of Customs was constituted in 1867, (31 Vic. Chap. 43). Its work was the control and management of the collection of the Duties of Customs, and of matters relating thereto. In April, 1921, the Department of Inland Revenue, the work of which was the collection of all Duties of Excise, was amalgamated with the Department of Customs, under the title of Department of Customs and Excise, (11-12 Geo. V., 26).

In 1924, Income Taxation was transferred to this department from the Department of Finance. As this Department collects the great bulk of the revenue of the Dominion, its name was changed to Department of National Revenue as from April 1st. 1927 (17 Geo. V., Chap. 34).

Minister.....Col. the Hon. C. W. G. Gibson, K.C.
Private Secretary to the Minister.....W. O. Davis

CUSTOMS—EXCISE DIVISIONS

Commissioner of Customs.....Hugh Day Scully
Commissioner of Excise..... David Sim
Assist. Commissioner of Customs..... L. F. Jackson
Assist. Commissioner of Excise.....V. C. Nauman
General Executive Assistant.....P. L. Young
Chief Treasury Officer.....J. J. McGill
Chief Clerk, Customs Seizures.....C. H. Callbeck
Chief Clerk, Excise Seizures.....W. L. Hicklin
Chief Clerk, Supplies.....L. W. Holmes
Chief, Customs Check Branch.....L. D. Warren
Chief, Customs Drawback Branch.....L. E. Allen
Chief, Customs Excise Chemical Laboratory.....
Chief, Customs Excise Refunds Branch
R. R. FitzGerald
Chief Dominion Customs Appraiser...G. B. Urquhart
Chief, Excise Check Branch..... P. E. S. Brodeur
Chief Excise Tax Auditor..... R. A. Bishop
Departmental Solicitors, H. H. Ellis, J. E. Gaboury, J. S. Rankin.
Examiner of Publications and Director of Publicity.....
Excise Tax Ruling Officer, Grade 5...A. F. MacMillan
Head Translator.....
Registrar of Correspondence.....R. C. Smith
Secretary, Customs Division.....L. H. Taylor
Secretary, Excise Division.....C. E. Gunby
Superintendent of Excise Tax Collections
W. B. Stuart
Superintendent of Staff.....C. E. Wood
Superviser, Customs Excise Stamp Branch
L. A. White

INSPECTION HEADQUARTERS, OTTAWA

Chief Inspector of Customs and Excise..G. N. Bunker
Dominion Inspector of Excise.....Edward McNally
Asst. Chief Inspector of Customs and Excise,
Gordon Graham
Inspectors of Customs and Excise:
C. E. Lafontaine, H. L. Carson, Edward St. Pierre, W. B. Smith, S. D. Yeo.

DISTRICT INSPECTORS OF CUSTOMS AND EXCISE

Calgary, Alta., Herbert Legg
Charlottetown, P. E. I., F. J. Casey.
Halifax, N.S., R. H. Pope.
Hamilton, Ont., M. R. Dickinson.
Toronto, Ont., C. Collop
Montreal P.Q., P. E. Grenier (Excise)
Montreal P.Q., Ernest Boulais.
Peterboro, Ont., T. H. Glover.
Quebec, P. Q., H. H. A. Beaulieu.
Regina, Sask., R. A. Hindson, Act'g
Saint John, N.B., R.W. Thornton.
Sault Ste. Marie, Ont. A. H. Woods.
Toronto, Ont., H. R. Wilson (Excise)
Toronto, Ont., A. L. Graham (Excise)
London, Ont., E. Wackett.
Vancouver, B. C., F. M. Burns.
Winnipeg, Man., W. J. Brown (Excise)

CUSTOMS AND EXCISE COLLECTORS

Amherst, N. S., W. N. Collicutt.
Amherstburg, Ont., W. C. Heyd.
Amos, Q., W. P. Brideaux.
Annapolis Royal, N. S., J. A. Ruffee.
Antigonish, N. S., (vacant).
Baddeck, N. S., J. D. McNeil.
Barrington Passage, N.S., W. J. Nickerson.
Bathurst, N. B., A. E. Landry.
Belleville, Ont., E. A. Geen.
Bowmanville, Ont., E. S. Ferguson
Brandon, Man., H. E. Hannah
Brantford, Ont., R. J. Lyle.
Bridgewater, N. S., C. N. Corkum.
Brockville, Ont., W. R. Bannerman.
Calgary, Alta., G. E McLaren.
Campbellton, N. B., A. R. M. Metzler.
Canso, N. S., C. O. Boyd.
Charlottetown, P. E. I. L. W. Goodwin.
Chatham, N.B., D. C. McInerney.
Chatham, Ont., Ernest Ansell.
Chicoutimi, Que., J. P. A. Giard.
Coaticook, P. Q., William Wallace.
Cobourg, Ont., David H. Burn.
Collingwood, Ont., Duncan McIntyre.
Cornwall, Ont., J. P. St. Thomas.
Coutts, Alta., L. S. White
Cranbrook, B.C., P. C. Coe.
Dawson, Y. T., J. O. Williams.
Digby, N. S., W. J. McMahon.
Drummondville, P.Q., L. Lemire.
Edmonton, Alta., A. H. Elliott
Edmundston, N.B., J. G. Sirois.
Emerson, Man., R. Lendrum.
Farnham, Q., A. H. Bessette.
Fort Erie, Ont., W. G. Stamp.
Fort Frances, Ont., W. C. Williams.
Fort William, Ont., C. E. Coombes
Fredericton, N. B., F. P. Colter.
Galt, Ont., W. J. Veitch.
Gananoque, Ont., K. E. Mullen
Gaspe, P.Q., P.M. Fournier
Goderich, Ont., H. S. Turner
Granby, P.Q., A. A. A. Dorion.
Gretna, Man., P. W McNab.
Guelph, Ont., J. R. Hanlon.
Halifax, N. S., C. A. Collins.
Hamilton, Ont., Adam Ballentine.
Hull, P. Q., W. L. J. Caron
Huntingdon, P.Q., C.M. Oney.
Ingersoll, Ont., J. J. McArthur.
Kenora, Ont., W. F. Richards.
Kentville, N.S., G. L. Barrett.
Kingston, Ont. (Vacant)
Kitchener, Ont., Elton Break.
Lacolle, Q., J. E. D. Racicot.
Lake Megantic, P. Q., J. J. Sevigny.
Lansdowne, Ont., W. A. Roberts.
Lethbridge, Alta., W. H. Gates.
Lindsay, Ont., J. W. Tompkins.
Liverpool, N.S., G. W. Freeman.
Lockeport, N. S., W. D. Sutherland.
London, Ont., W. H. Down.
Lunenburg, N. S., F. P. Bailly.
McAdam Junction, N. B., F. T. Lister
Medicine Hat, Alta., P. D. Stone
Middleton, N. S., C. H. Appleby.

Midland, Ont., W. E. Haggart.
Moncton, N. B., J. A. Girouard.
Montreal, P.Q., Arthur Laing.
Moose Jaw, Sask., T. W. McPhail.
Morrisburg, Ont., C. M. Crober.
Nanaimo, B. C., B. S. Abrams.
Napanee, Ont., R. J. Lancaster.
Nelson, B. C. W. M. Young.
Newcastle, N.B., A. L. M. Flett
New Glasgow, N. S., H. W. Baillie.
New Westminster, B. C., A. G. Fadden.
Niagara Falls, Ont., G. C. Gardner
North Bay, Ont., E. H. Young
North Portal, Sask., C. P. Wright.
North Sydney, N. S., F. E. Jackson.
Orillia, Ont., H. L. Bell.
Oshawa, Ont., N. F. Mechin.
Ottawa, Ont., A. M. Saunders.
Owen Sound, Ont., E. A. Dobson.
Pacific Highway, B.C., A. K. Westland.
Paris, Ont., J. H. Knill.
Parrsboro, N.S., H. M. Puddington.
Parry Sound, Ont., David Hudson.
Paspebiac, P. Q., H. D. L. McKenzie.
Penticton, B. C., T. F. H. Padberg.
Peterboro, Ont., William M. Lang.
Picton, Ont., R. W. K. Abraham.
Pictou, N. S., C. L. Andrews.
Pigeon River, Ont., C. M Vallentine.
Port Arthur, Ont., John Hanley
Port Hawkesbury, N. S., F. W. Hennessey
Port Hope, Ont., M. R. Tuer.
Prescott, Ont., E. A. Cook.
Prince Albert, Sask., G. W. Pickering
Prince Rupert, B. C., J. H. McLeod.
Quebec, P.Q., J. S. de Billy
Regina, Sask., H. J. Gabb.
Revelstoke, B.C., (Vacant)
Rimouski, P. Q., P. H. L'Heureux.
Rock Island, P.Q., E. J. Struthers.
Sackville, N. B., R. W. Duncan
Sarnia, Ont., S. A. Cole.
Saskatoon, Sask., C. A. Perrey.
Sault Ste. Marie, Ont. (Vacant)
Shawinigan Falls, P.Q., J. T. Deschenes.
Shelburne, N. S., A. C Bruce.
Sherbrooke, P.Q., L. W E. Greenland.
Simcoe, Ont., C. W. Cuthbertson.
Sorel, P.Q., N. A. Paul-Hus.
St. Andrews, N. B., D. G. Hanson.
St. Armand, P. Q., C. Dean.
St. Catharines, Ont., J. C. Blain.
St. Hyacinthe, P. Q., C. A. Rousseau.
Saint John, N.B., A. L. Hoyt.
St. Johns, P.Q., J. L. S. Pinsonnault.
St. Stephen, N. B., A. R. Goucher.
St. Thomas, Ont., W.W. Trott.
Stratford, Ont., R. G. Savage.
Sudbury, Ont., A. H. Cooper.
Summerside, P.E.I., W. A. Gaudet.
Sutton, P.Q., A. H. Miller.
Sydney, N. S., W J Tobin.
Thorold, Ont., R. W. Grenville.
Trois Rivières, P. Q., J. C. O. Dery.
Tillsonburg, Ont., S. G. Woods.
Toronto, Ont., E D. Lennie.
Trail, B. C., A. Porter.
Trenton, Ont., J. E. McKibbon.
Truro, N. S., W. R. Young.
Valleyfield, P.Q., J.O.L. Chartrand.
Vancouver, B. C., A. Carmichael.
Victoria, B. C., G. A. Yardley.
Victoriaville, P.Q., J. B. H. Malo.
Walkerville, Ont., W. B. Ritchie.
Wallaceburg, Ont., G R. Mitchell.
Welland, Ont, E. D. Hooker.
West Toronto, Ont., J. P. Raybould.
Weymouth, N. S., J. E. Comeau.
Whitehorse, Y. T., J. A. Simmons
Windsor, N.S., John Cox
Windsor, Ont., Thos. Clark.
Winnipeg, Man., J. T. Bailie.
Woodstock, N. B., J. A. Watson.
Woodstock, Ont., T. F. Smith.
Yarmouth, N.S., M. C. Wyman.

INCOME TAX DIVISION

This Division is now administering, in addition to the Dominion Income Tax and Excess Profits Tax, the Dominion Succession Duty Act.

Commissioner of Income Tax and Commissioner of Succession Duties.....C. F. Elliott, K.C.
Chief Solicitor.....W. S. Fisher
Solicitors, A. A. McGrory; E. S. MacLatchie; H. H. Stikeman; S. Quigg, K.C.; P. A. Boivin; J. G. McEntyre.
Chief Inspector of Income Tax.....Ronald Sharp
General Executive Assistant.....F. H. Lewis
Chief Assessor.....T. W. Bullock
Inspectors of Income Tax, G. E. Ritchie, Charlottetown, P.E.I.; W. G. Kent, Halifax, N.S.; Basil Wood, Saint John, N.B.; E. R. Vincent, Quebec, Que.; A. H. Rowland, Montreal, Que.; K. Fellowes, Ottawa, Ont.; G. E. Carson, Kingston, Ont.; S. J. Gilmore, Belleville, Ont.; Hugh D. Paterson, Toronto, Ont.; W. J. Callaway, Hamilton, Ont.; H. I. Orr, London, Ont.; J. C. Hunter, Fort William, Ont.; E. W. Lowery, Winnipeg, Man.; E.W. Gerrand, Regina, Sask.; C. H. Ayton, Saskatoon, Sask.; C. Alexander, Calgary, Alta.; Norman Lee, Vancouver, B.C.; Geo. A. Jeckell, Dawson, Y.T.
Inspector of Special Non-Resident Income Tax Levies, C. H. MacDonald, Ottawa.

WAR CONTRACTS DEPRECIATION BOARD
56 Lyon Street, Ottawa

Chairman, The Hon. Mr. Justice C. P. McTague.
Members, R. F. Burns, C.A.; F. H. Black, C.A.
Secretary, C. R. Kitchen.

BOARD OF REFEREES
EXCESS PROFITS TAX ACT
444 Sussex Street, Ottawa

Chairman, The Hon. Mr. Justice W. H. Harrison, (Supreme Court of N.B.).
Members, Mr. Charles P. Fell, Mr. Kenneth W. Dalglish, C.A., Courtland Elliott.
Secretary, T. N. Kirby, C.A.

THE DEPARTMENT OF NATIONAL WAR SERVICES

Office: New Supreme Court Building, Ottawa

Established July 1940, to assist in carrying out the provisions of the National Resources Mobilization Act 1940, to organize and co-ordinate voluntary war services. The Board administers the War Charities Act. In 1942 Censorship was placed under its supervision.

Minister..... Major-General the Hon. L. R. LaFlèche
Private Secretary.....
Assistant Private Secretary Charles-Edouard Bertrand
Deputy Minister.....Mr. Justice T. C. Davis
Executive Secretary.....Miss M. Curtin
Executive Assistant.....A. G. McLean
Acting Director of Mobilization....A. DeGaspe Taché
Assistant to Director.....Captain P. E. Rodier
Supervisor of Military Training Medical Services Dr. H. H. Christie
Assistant Supervisor.....Lt.-Col. W. C. Arnold
Director of War Charities.....G. Pifher
Secretary and Liaison Officer, War Charities Funds Advisory Board.....G. Pifher
Director, Salvage Campaign.....C. LaFerle
Assoc. Director, Salvage Campaign.....J. A. Hume
Director of Women's Voluntary Services Mrs. W. E. West
Assistant to Director.....Miss F. Held
Director of Censorship.....O. M. Biggar
Deputy Director.....Alex. Johnston
Chief Postal Censor.....F. E. Jolliffe
Chief Censors of Publications...W. Eggleston, F. Charpentier, C. Shearer
Acting Chief Telegraph and Cable Censor W. Eggleston
Chief Censor, Information and Records Branch A. O. Potter

Canadian Travel Bureau:
Chief of Bureau.....D. Leo Dolan
Assistant Chief.....H. A. McCallum
Prisoners of War Information Bureau:
Director, E. F. Collins, New Supreme Court Bldg., Ottawa, Ont.

ATTACHED SERVICE

CANADIAN BROADCASTING CORPORATION

The Canadian Broadcasting Act, 1936, provided for the creation of the Canadian Broadcasting Corporation as successor to the Canadian Radio Broadcasting Commission. The Corporation consists of an honorary board of nine governors appointed by the Governor in Council and chosen to give representation to the principal geographical divisions of Canada. It is provided that the Governors shall hold office for three years but of those first appointed one third shall retire in one year, one third in two years, and one third in three years. The Corporation regulates and controls all programs broadcast in Canada.

Governors:—

Chairman.....Rene Morin, Montreal
Vice-Chairman..... N. L. Nathanson, Toronto
R. Rowe Holland, Vancouver; J. W. Godfrey, K.C., Halifax; Dean Adrien Pouliot, Quebec; Rev. Canon W. E. Fuller, Halifax; E. H. Charleson, Ottawa; (2 vacancies).
General Manager.....Dr. James S. Thomson
Asst. General Manager.....Dr. Augustin Frigon
Chairman of the National Religious Advisory Council, Rev. J. E. Ward, St. Stephen's Rectory, 99 Bellevue Ave., Toronto, Ontario.
Secretary of the National Religious Advisory Council, Rev. J. R. Mutchmor, 299 Queen St. West, Toronto, Ontario.

NATIONAL FILM BOARD

Office: Sussex and John Streets, Ottawa.

The Board produces or arranges for the production of films on behalf of all Government Departments and Divisions.

Chairman.....Maj.-Gen. the Hon. L. R. LaFlèche
Minister of National War Services
Government Film Commissioner.....John Grierson
Assistant Government Film Commissioner Ross McLean

PENSIONS AND NATIONAL HEALTH

Head Office, Daly Building, Ottawa.

The Department under its present name was constituted in 1928, when the Departments of Soldiers' Civil Re-Establishment and Health were amalgamated. Associated with it are the two adjudicating bodies known as the Canadian Pension Commission and the War Veterans' Allowance Board which function in accordance with the provisions of the Pension Act and the War Veterans' Allowance Act, respectively.

The Pensions Branch of the Department is responsible for the care and medical treatment of such veterans and other persons as may be eligible for benefits under the provisions of the Department of Pensions and National Health Act.

The National Health Branch, formerly the Department of Health, was first constituted in June, 1919. It administers the Food and Drugs, Honey, Opium and Narcotic Drugs, Proprietary or Patent Medicine, Quarantine, Leprosy and Public Works Health Acts and Regulations, and also Part V of the Canada Shipping Act relating to the care of sick mariners and the collection of Sick Mariners' Dues. It deals with all matters and questions relating to the promotion, or preservation of the health of the people of Canada, over which the Parliament of Canada has jurisdiction, particularly in the following:— Co-operation with the provincial and other health authorities in the promotion of maternal and child hygiene; industrial hygiene, and epidemiology; the distribution of public health literature, and information on public health by radio and the press: maintenance of a Bacteriological and Pharmacological Laboratory and Food and Drugs Laboratories; Immigration Medical Inspection; medical examination and sick leave and superannuation on medical grounds of civil servants; supervision of sanitation in connection with common carriers engaged in international and interprovincial traffic; co-operation with the United States Public Health Service, the International Joint Commission.

Minister of Pensions and National Health, The Hon. Ian A. Mackenzie, K.C., M.A., LL.B.
Private Secretary, C. N. Senior.
Assoc. Private Secretary, Miss A. Dixon.
Deputy Minister, R. E. Wodehouse, O.B.E., M.D., D.P.H.
Assoc. Deputy Minister, W. S. Woods.
Assistant Deputy Minister, J. W. McKee
Medical Assistant to the Deputy Minister, Ross Millar, M.A., M.D., F.R.C.S.(C).
Chief Administrative Assistant, A. J. Dixon, B.A.
Secretary of Department, F. L. Barrow (Act. Secretary).
Chief Treasury Officer, H. Sloman, E.D.

PENSIONS BRANCH

Director of Medical Services, T. D. Bain, M.D.
Director of Rehabilitation, A. M. Wright.
Chief, Division of Orthopaedic and Surgical Appliances and Vetcraft, C. A. Bell, M.C., B.A.Sc.

District Personnel

Listed in the following order: District; Centre: District Administrator

Nova Scotia and Prince Edward Island; Camp Hill Hospital, Halifax, N.S.; T. Fenton.
New Brunswick; Lancaster Hospital, West Saint John; W. B. Hicks.
Quebec; 379 Common Street, Montreal, P.Q.; G. H. Boyd, 88 Mountain Hill, Quebec; J. D. Chretien, M.D.
Eastern Ontario; Trafalgar Bldg., Ottawa; W. H. Ballantyne, M.D.
Central Ontario; Christie St. Hospital, Toronto; C. McMane, M.D.
Western Ontario; Westminster Hospital, London, Ontario; Thomas Morrison, M.D., V.D.
Manitoba; Deer Lodge Hospital, Winnipeg; J. P. Oliver.
Saskatchewan; Dominion Government Building, Regina; M. A. Carmichael, M.D.
Alberta; 517-8th Ave. W., Calgary; A. W. Park, M.D.
British Columbia; Shaughnessy Hospital, Vancouver, G. C. Derby.
Overseas Representative, C. G. Arthur, D.S.O., Canadian Building, Blackburn Road, West Hampstead, London, N.W.6.

CANADIAN PENSION COMMISSION

Daly Building, Ottawa.

Chairman, H. F. McDonald, C.M.G., D.S.O., B.Sc.
Members—H. A. L. Conn, M.C., C. B. Reilly, K.C., O. F. B. Langelier, M.C., Harry Bray, F. F. Chute, M.D., J. K. Matheson, M.C., H. M. Barnes, B.A., M.D., C.M., H. A. Bridges, M.A., B.C.L.
Secretary.....W. E. Dexter

PENSIONS ADVOCATES

Chief Pensions Advocate, E. V. Wilson, LL.B. (Act.).
Pensions Advocates at Head Office, F. L. Barrow, J. Rodolphe Dupuis.

VETERANS' BUREAUX, DISTRICT OFFICES

Halifax, N.S......Camp Hill Hospita
Prince Edward Island.....84 Great George St., Charlottetown
Saint John, N.B......Lancaster Hospital, West Saint John
Montreal, Que......379 Common Street
Toronto, Ont......Christie Street Hospital
Winnipeg, Man......Deer Lodge Hospital
Regina, Sask......Dominion Goverment Building
Saskatoon, Sask......Federal Building
Calgary, Alta......517-8th Avenue, West
Edmonton, Alta....Postal Building, Edmonton South
Vancouver, B.C......Shaughnessy Hospital
Victoria, B.C......Post Office Building
Quebec, P.Q......Belanger Block, 88 Mountain Hill

WAR VETERANS' ALLOWANCE BOARD

Chairman, Dougall Carmichael, D.S.O., M.C., V.D., (Acting).
Members A. Cyril Marsh, K.C., H. A. Bowie, M.D. (Acting), W. C. N. Marriott, E.D. (Acting), M. A. LaVoie (Acting).
Additional Members: R. E. Wodehouse, O.B.E., M.D., D.P.H. J. W. McKee.
Secretary, W. C. N. Marriott, E. D.

NATIONAL HEALTH BRANCH

Director, Public Health Services
J. J. Heagerty, M.D., D.P.H.
Narcotic Division, C. H. L. Sharman, C.M.G., C.B.E.
Proprietary or Patent Medicine Division, L. P. Teevens
Advisory Board under the Proprietary or Patent Medicine Act:—
H. M. Lancaster, B.A.Sc.
Prof. A. J. Laurence, Montreal, Que
Dean R. O. Hurst, Toronto, Ont
Prof. D. Sclater Lewis, Montreal, Que.
Prof. R. F. Farquharson, Toronto, Ont.

Laboratory of Hygiene, G. D. W. Cameron, M.D., D.P.H.
Public Health Engineering Division, G. H. Ferguson, M.C., B.A.Sc.
Medical Investigation Division. H. T. Douglas, M.D.
Child and Maternal Hygiene Division, E. Couture, M.D.
Epidemiological Division.....
Industrial Hygiene Division....C. F. Blackler, M.D., D.P.H.
Nutrition Services. . L. B. Pett, B.S.A., M.A., Ph.D., M.D., F.C.I.C.

Quarantine Service

Quarantine and Immigration (Medical) Branch, Chief, C. P. Brown, M.A., M.B., D.P.H.
Quarantine Medical Officers:
Halifax, N.S., J. L. Cock, M.D.....
Montreal, Que., A. Cantin, M.D.....
Quebec, Que., J. D. Chretien, M.D.....
Saint John, N.B., H. D. Reid, M.D.....
North Sydney, N.S., L. R. Meech, M.D....
William Head, B.C., R. B. Jenkins, M.D., D.P.H.
Prince Rupert, B.C., J. P. Cade, M.D.....
Vancouver, B.C., C. Cartwright, M.D.....
Immigration Medical Officers:
N. Sydney, N.S., L. R Meech, M.D.....
Sydney, N.S., M. J. Macaulay M.D., C.M..
Halifax, N.S., J. L. Cock, M.D.....
Saint John, N.B., H. D. Reid, M.D.....
Quebec, Que., C. Henri Laurin, M.D.....
Montreal, Que., R. D. Gurd, M.D.....
Vancouver, B.C., W. J. MacKenzie, M.D....
London, Eng., H. B. Jeffs, M.C., M.D.....

Food and Drug Laboratories

Chief Dominion Analyst, H. M. Lancaster B.A.Sc.
Asst. Chief Dominion Analyst, A. Valin.....
Superintendents of Laboratories:
Halifax, N.S., F. C. Collier, F.C.I.C. ...
Montreal, Que., A. P. Couture, M.A.. ..
Ottawa, Ont., R. D. Whitmore, F.C.I.C..
Toronto, Ont, W. A. Davidson, M.A ...
Winnipeg, Man., H. A. Watson, M.A. ..
Vancouver, B.C., W. H. Hill, B.S.A. .. ..
Inspectors of Food and Drugs:
Sydney, N.S., M. F. Johnstone.....
Halifax, N.S., R. R. Kimball.....
Halifax, N.S., E. F. Whyte.....
Saint John, N.B., H. T. C. Hutton.....
Quebec, Que., E. Martin.....
Three Rivers, Que., G. L. Bellefeuille .. ..
Sherbrooke, Que., J. A. Martin.....
Montreal, Que., A. P. Couture.....
Montreal, Que., Jos. St. Onge.....
Montreal, Que., B. Fontaine.....
Ottawa, Ont., T. L. Leckie.....
Ottawa, Ont., F. E. Artlett.....
Belleville, Ont., J. E. Dixon.....
Sudbury, Ont., W. R. Moon.....
Toronto, Ont., W E. Wilson.....
Toronto, Ont., J. D. Macdonald.....
Hamilton, Ont., A. W Cooke.....
London, Ont., E. B. Thurlow.....
Guelph, Ont., C. E. Abrams.....
Fort William, Ont., T. Stewart.....
Winnipeg, Man., F. A. Kirby.....
Brandon, Man., E. L. Hughes.....
Regina, Sask., (pending appointment) ..
Calgary, Alta., H. G. Hibbs.....
Edmonton, Alta., J. L. Hollinshead .....
Vancouver, B.C., J. Cullen .....
Vancouver, B.C., C. S. Hepburn .....
Nelson, B.C., A. S. Horswill. .. ..
Victoria, B.C., G. K. Beeston .....

Advisory Board under the Food and Drugs Act:
H. M. Lancaster, B.A.Sc.
Prof. V. E. Henderson.

DOMINION COUNCIL OF HEALTH

Chairman, R. E. Wodehouse, O. B. E., M.D., D.P.H., *Deputy Minister of Pensions and National Health*, Ottawa.
B. C. Keeping, M.D., *Provincial Health Officer*, Charlottetown, P.E.I.
P. S. Campbell, M.D., *Chief Health Officer*, Halifax, N.S.
C. W. MacMillan, M.D., *Provincial Health Officer*, Fredericton, N.B.
J. Grégoire, M.D., D.P.H., *Deputy Minister of Health*, Parliament Buildings, Quebec, P.Q.
B. T. McGhie, M.D., *Deputy Minister of Health*, Parliament Buildings, Toronto, Ont.
F. W. Jackson, M.D., *Deputy Minister of Health and Public Welfare*, Winnipeg, Man.
R. O. Davison, M. D., *Deputy Minister of Health*, Regina, Sask.
M.R. Bow, M.D., *Deputy Minister of Health*, Edmonton, Alta.
G. F. Amyot, M. D., D. P. H., *Provincial Officer of Health*, Victoria, B.C.
Mrs. H. D. Smith, M.L.A., Vancouver, B.C.
R. E. Monteith, M.D., Balcarres, Sask.
Mme. P. F. Casgrain, Westmount, P.Q.
J. W. Bruce, Richmond Hill, Ont.
R. D. Defries, M.D., D.P.H., Toronto, Ont.

AIR RAID PRECAUTIONS

Director, Civil Air Raid Precautions, Hon. R. J. Manion, M.C., M.D.
Executive Assistant, F. C. Badgley, M.C.
Federal District A.R.P. Officer, Alan K. Hay, 279 Carling Ave., Ottawa, Ont.

POST OFFICE

A postal service has been in operation since the earliest days of settlement on the North American continent. At Confederation a uniform system was introduced by the Post Office Act of 1867 (31 Vic. Chap. 10), (Chap. 161, R. S. 1927). At the end of the fiscal year 1941-1942 there were 12,410 post offices, urban and rural. The amount on deposit in the Post Office Savings Banks was $21,671,413 and the revenue from the sale of postage stamps, etc., $51,494,724. At the end of the calendar year 1941 there were 4,844 rural mail routes in operation serving 284,285 rural mail boxes.

Postmaster General, Hon. W. P. Mulock, K.C., M.P.
Deputy Postmaster General..... J. A. Sullivan, K. C.
Asst. Deputy Postmaster General and General Superintendent of Postal Service.....P T Coolican
Director, Administrative Services.....H. Beaulieu
Superintendent, Financial Branch ...H. E. Atwater
Superintendent of Equipment and Supply Branch..... T. P. Murphy
Chief Superintendent of Post Office Service, Postal Service Branch.....E. J. Underwood
Chief Superintendent of Railway Mail Service. Postal Service Branch.....R. H. MacNabb
Chief Inspector, Postal Service Branch. . .H Fortier
Chief Superintendent of Air and Land Mail Services. Postal Service Branch.....G. Herring
Director, Public Relations.....W. J. Turnbull
Mechanical Engineer.....Robert Hill

DISTRICT DIRECTORS OF POSTAL SERVICES

Charlottetown.....E. J. Gallant
Halifax.....R. F. Hopkins
Saint John.....E. R. Ingraham
Quebec.....J. A. Pouliot
Montreal.....Ludovic Germain
Ottawa.....C. C. McGrail
Toronto.....A. M. Gibson
London.....W J. May
North Bay.....J. P. Allen
Winnipeg.....J. W. T. Dickson
Moose Jaw.....W. J. Motherwell
Saskatoon.....(District Supt.) J. H. Hunter
Calgary.....J. B. Corley
Edmonton.....(District Supt.) R. W. Hale
Vancouver.....G. H. Clarke

PUBLIC ARCHIVES

This department is under the jurisdiction of the Secretary of State

Dominion Archivist, Deputy Minister and Chairman, Canadian War Museum Board, Major G. Lanctot, K.C. Litt.D., LL.D., F.R.S.C.
Assistant to Dominion Archivist and Director, Map and Chart Division, Norman Fee, M.C.
Acting Director, Manuscript Division, George Hamilton
Director, Index and Information Division, Lucien Brault, M.A., D.Ph.
Director, Print Division, J. F. Kenney, Ph.D., LL.D., D.Litt., F.R.S.C.
Director, Publications Division, S. Marion, Litt.D., F.R.S.C.
Director, Technical Auxiliary Services, Major L. J. P. Brunet, B.A.
Director, Library.....A. F. Macdonald, B.A., LL.B.

PUBLIC PRINTING AND STATIONERY

This Department was constituted in 1886 (49 Vic., Chap. 22), to provide facilities for the execution of printing and for the supply of stationery required by Parliament and the various Departments of Government, and for the sale of official publications to the public The Department ranks as the one of best equipped and most efficient printing and stationery houses on the continent; it is under the jurisdiction of the Secretary of State.

King's Printer and Controller of Stationery, Edmond Cloutier
Assistant King's Printer.....F. G. Bronskill
Controller of Purchases.....P. A. Gay
Chief Treasury Officer.....John Anderson
Supt. of Stationery.....James W Driscoll
Superintendent of Printing..... J. M. Mahoney
Chief, Division of Documents ....A. L. Normandin

PUBLIC WORKS

The Department of Public Works was constituted in the year 1867 (31 Vic. Chap. 12). Its functions include the construction and maintenance of public buildings, harbour and river works, bridges, dredges, tugs, telegraph and telephone lines, etc. The department maintains large architectural and engineering branches and an extensive photographic service. The National Gallery of Canada is under the jurisdiction of the Department.

Minister of Public Works..... Hon. Alphonse Fournier, K.C.
Deputy Minister.....E. P. Murphy
Asst. Deputy Minister.....W. P. Harrell
Secretary.....J. M. Somerville
Asst. Secretary.....J. A. Drouin
Chief Engineer.....K. M. Cameron, D.Sc.
Asst Chief Engineer.....
Chief Architect.....C. D. Sutherland
Asst. Chief Architect.....C. G. Brault
General Supt Govt. Telegraphs.....F G. Sims
Acting Representative of Treasury.....H. Pratte
Purchasing Agent.....E. Huot
Clerk of Estimates.....W. E. O'Brien
Solicitor.....A. J. Crerar

District Engineers

Supervising District Engineer: A. R. Decary, Post Office Bldg., Quebec, Que.

O. S. Cox.....Cunard Bldg....Halifax, N.S.
H. E. Miller.....P O. Bldg....Charlottetown, P.E.I.
G. M. Brown....Old P.O. Bldg..Saint John, N.B.
B. Grandmont...Cathedral St...Rimouski, P.Q.
L G. Trudeau . P.O. Bldg.. ..Quebec, P.Q.
J.E Bonaventure.Postal Stn. H...Montreal, P Q.
J L Bisson.....Hunter Bldg....Ottawa, Ont
J. M Wilson....Equity Bldg....Toronto, Ont.
H. F. Bennett...Customs Bldg...London, Ont.
P E. Doncaster..Customs Bldg. Fort William, Ont
W. Johnston (Acting),Customs Bldg Winnipeg,Man.
K. W. Morton...P.O.Bldg...New Westminster, B.C

District Resident Architects

J. H. Whitford..New Pub. Bldg..Halifax, N.S.
P. S. Hunter ....Old P.O. Bldg..Saint John, N.B.
R. Simard.....150 St.PaulSt.w.Montreal, P.Q.
R. Winter.....P.O. Bldg.....Toronto, Ont.
E. Parkinson....Customs House.Winnipeg, Man.
R. F. Duke (Acting) P.O. Bldg....Saskatoon, Sask.
E. T. Brown (Acting) P.O. Bldg...Calgary, Alta.
C. F. Dawson...P.O. Bldg.....Victoria, B.C.

SECRETARY OF STATE

The Department of the Secretary of State was constituted in 1867 (31 Vic. Chap. 42), to have charge of the State correspondence, and to keep State records and papers not specially referring to other Departments. It administers the Dominion Companies Act, the Patent, the Copyright Act, the Unfair Competition Act 1932, the Shop Cards Registration Act, 1938, the Naturalization Act, the Boards of Trade, Trade Unions, Canada Temperance and Bankruptcy Acts. The Ticket of Leave Act and other related Acts are administered by the Secretary of State Department jointly with the Department of Justice. The Secretary of State has jurisdiction over the Department of Public Printing and Stationery and the Public Archives.

Secretary of State of Canada and Registrar General of Canada.....The Hon. N. A. McLarty, K.C.
Private Secretary..... A. W. Hamilton
Associate Secretary.....Paul Deziel
Under Secretary of State and Deputy Registrar General, E. H. Coleman, K.C , LL.D.
Assistant Under Secretary of State, Advisory Counsel, and Officer i/c of Companies Branch, W. P. J. O'Meara, K.C., B.A.
Chief, Naturalization Branch.....Oscar Coderre
Superintendent, Bureau for Translations, D. T. Robichaud
Chief, Correspondence Branch.....J. F. Delaute
Head, Registrar's Branch.....H. W. Doyle
Remission Registrar, Remission and Ticket of Leave Branch .....Ph. Thibault

Office of the Custodian of Enemy Property

Custodian.....Hon. N. A. McLarty, K.C.
Deputy Custodian.....E. H. Coleman, K.C., LL.D.
Asst. Deputy Custodian..... A. H. Mathieu

Internment Operations

Commissioner of Internment Operations, Lt.-Col. H. N. Streight, Monument National Bldg., George and Dalhousie Sts., Ottawa.

Refugee Camps

Commissioner of Refugee Camps, Lt.-Col. R. S. W. Fordham, West Block, Ottawa.

Patent and Copyright Office

Commissioner of Patents and Copyrights, J. T. Mitchell

Trade Marks Office

Registrar.....D. D. Ryan

Office of the Superintendent of Bankruptcy

Superintendent of Bankruptcy, W. J. Reilley, K.C.

TRADE AND COMMERCE

The Department of Trade and Commerce was created in 1887. (50-5 Vic. Chap. 10). One of its earliest acts was the institution of a series of commercial agencies which became operative in 1892, and which constitute a system that extends round the world, whereby the external trade of Canada is developed by means of trade commissioners and agents located at various centres of world commerce.

Minister of Trade and Commerce, Hon. Jas. A. MacKinnon
Deputy Minister.....Oliver Master (Acting)
Assist. Deputy Minister..... ...Oliver Master
Secretary to the Department.....Finlay Sim
Director of Steamship Subsidies.....F. E. Bawden
Director of Weights and Measures..... E O. Way
Director of Electricity and Gas Inspection, J. L. Stiver
Chief, Foreign Tariffs Division .... Wm. Gilchrist
Director of Publicity..... H E. M Chisholm
Canadian Government Exhibitions and Publicity, F. P. Cosgrove
Director of Commercial Relations, Yves Lamontagne
Inspector, Precious Metals Marking Act...T. A. Burns

Dominion Bureau of Statistics

Dominion Statistician S. A. Cudmore, M.A.(Oxon), F.S.S., F.R.S.C.
Assistant Dominion Statistician H. Marshall, B.A., F.S.S.
Administration Branch.....R. A. Cameron, B.A.
Agricultural Statistics.....C. F. Wilson, Ph.D.
Business Statistics.....S. B. Smith, M.A.
Canada Year Book....A. E. Millward, B.A., B.Com.
Census Analysis.....A. L. Neal, B.A., B.Sc.(Econ.)
Census Branch..... ...A. J. Pelletier, F.S.S.
Construction Statistics.....F. I. Tanner
Criminal Statistics.....H. M. Boyd
Daily Bulletin.....J. Muir
Education Statistics.....J. E. Robbins, M.A., Ph.D.
Employment Statistics....Miss M. E. K. Roughsedge
External Trade Statistics.....L. A. Kane
Financial Statistics.....Col. J. R. Munro
Fisheries, Furs and Dairy Products Statistics, Miss F. A. Brown
Forestry Statistics.....R. G. Lewis. B.Sc.F.
Industrial Research .....(Vacant)
Institutions Statistics.....J. C. Brady
Manufactures Statistics .....A. Cohen, B.Com.
Mechanical Superintendent.....A. E. Thornton

Mining, Metallurgical and Chemical Statistics
W. H. Losee, B.Sc.
Prices Statistics.....H. F. Greenway, M.A.
Transportation Statistics.....G. S. Wrong, B.Sc.
Vital Statistics.....J. T. Marshall

Board of Grain Commissioners

WINNIPEG, MAN.

Chief Commissioner, D. G. MacKenzie.
Commissioners, C. M. Hamilton and D.A. MacGibbon
Secretary, J. Rayner, Winnipeg, Man.
Assistant Commissioner at the Head of the Lakes, F. J. Rathbone, Ft. William, Ont.
Assistant Commissioner for Saskatchewan, Richard S. Dundas, Regina.
Assistant Commissioner for Alberta, W. H. Blatchford, Calgary.
Assistant Commissioner for Manitoba, T. J. Harrison, Winnipeg.
General Manager, Canadian Government Elevator System, R. Hetherington, Ft. William, Ont.
Chief Inspector, James D. Fraser, Winnipeg, Man.
Chief Weighmaster, S. M. Capon, Ft. William, Ont.
Secretaries, Eastern Grain Standards Board,
.....
Montreal; F. D. Tolchard, General Manager, Board of Trade, Toronto.
Secretary, Western Grain Standards Board, J. Rayner, Board of Grain Appeal, Winnipeg.
Inspector, P. J. Marples, Montreal, P.Q.
Chemist, Dominion Grain Research Laboratory, J. A. Anderson, Winnipeg, Man.

Commercial Intelligence Service

Director, C. H. Payne.
Assistant Director, H. W. Cheney.
Inspector of Trade Commissioner's Offices, K. G. Chamberlain.

Trade Commissioners

Argentine Republic

J. A. Strong, Commercial Attaché, Bartolome Mitre, 478 Buenos Aires, (Territory includes Uruguay) *Cable Address Canadian.*

Australia

Sydney; L. M. Cosgrave. Address for letters, P.O. Box 3952V., Office, City Mutual Life Bldg., Hunter and Bligh Sts. (Territory includes the Australian Capital Territory, New South Wales, Queensland, Northern Territory and Dependencies). *Cable Address, Canadian.*

Melbourne; Fred'k Palmer, Canadian Government Trade Commissioner. Address for letters, 44 Queen St. C.1. (Territory includes States of Victoria, South Australia, Western Australia, and Tasmania). *Cable Address, Canadian.*

Brazil

L. S. Glass, Commercial Attaché. Address for letters, Caixa Postal 2164, Rio de Janeiro. Office, Ed. Metrópole, Av. Presidente Wilson 165. *Cable Address, Canadian.*

British India

Paul Sykes, Canadian Government Trade Commissioner. Address for letters, P.O. Box 886, Bombay Office, Gresham Assurance House, Mint Road, Bombay. (Territory includes Burma and Ceylon). *Cable Address, Canadian.*

British West Indies

Trinidad

G. A. Newman, Canadian Government Trade Commissioner. Address for letters P.O. Box 125, Port of Spain, Trinidad. Office, Colonial Life Insce. Bldg. (Territory includes Barbados, Windward and Leeward Islands, British Guiana.) *Cable Address, Canadian.*

Jamaica

F. W. Fraser, Canadian Government Trade Commissioner, Address for letters—P.O. Box 225, Kingston, Jamaica. Office — Canadian Bank of Commerce Chambers. (Territory includes the Bahamas and British Honduras.) *Cable Address. Canadian.*

Chile

M. J. Vechsler. Address for letters, Casilla 771, Santiago. (Territory includes Bolivia.) *Cable Address, Canadian.*

Cuba

J. L. Mutter, Canadian Government Trade Commissioner, Address for letters, Apartado 1945, Havana. Office Address, Royal Bank of Canada Building, Calle Aguiar 367, Havana. (Territory includes Haiti, the Dominican Republic and Puerto Rico.) *Cable Address, Canadian.*

Egypt

Richard Grew, Canadian Government Trade Commissioner. Letters to P.O. Box 1770, Cairo. Office, 22 Shari Kasr el Nil, Cairo. (Territory includes the Sudan. Palestine, Cyprus, Iraq, Syria, Iran, Turkey). *Cable Address, Canadian.*

Ireland

E. L. McColl, Canadian Government Trade Commissioner. 66 Upper O'Connell Street. Dublin, Ireland (*Cable Address Canadian*) and 36 Victoria Sq., Belfast, Northern Ireland.

Mexico

C. S. Bissett, Canadian Government Trade Commissioner. Address for letters, Apartado Num. 126-bis, Mexico City. Office, Edificio Banco de Londres y Mexico, Num. 30, Mexico City (Territory includes Gautemala, Honduras and Salvador.) *Cable Address, Canadian.*

Newfoundland

R. P. Bower, Acting Trade Commissioner, Circular Road, St. Johns. *Cable Address, Canadian.*

New Zealand

C. B. Birkett, Acting Trade Commissioner. Address for letters, P.O. Box 33, Auckland. Office, Yorkshire House, Shortland St., Auckland. (Territory includes Fiji and Western Samoa.) *Cable Address Canadian.*

Panama

H. W. Brighton, Canadian Government Trade Commissioner. Address for letters, P. O. Box 222, Panama City. Office, 98 Central Ave., Panama City. (Territory includes the Canal Zone, Venezuela, Colombia, Nicaragua, Costa Rica and Netherlands West Indies). *Cable Address, Canadian.*

Peru

W. G. Stark, Acting Trade Commissioner. Address for letters, Casilla 1212, Lima. Office, Edificio Boza, Carabaya 831, Plaza San Martin, Lima. (Territory includes Bolivia, Ecuador and Chile.) *Cable Address, Canadian.*

South Africa

J. C. Macgillivray, Canadian Government Trade Commissioner, Address for letters, P.O. Box 683, Cape Town. Office, 21 Parliament St., Cape Town. (Territory includes Cape Province and Southwest Africa, Natal, Tanganyika, Kenya, Uganda, Mauritius, Angola and Madagascar). *Cable Address, Cantracom.*

H. L. Brown, Acting Trade Commissioner, P.O. Box 715, Johannesburg. Office Mutual Bldg., 89 Harrison St. (Territory includes Transvaal, Orange Free State, the Rhodesias, Portuguese East Africa or Mozambique, Nyasaland, Belgian Congo. *Cable Address, Cantracom.*

United Kingdom

Frederic Hudd, Chief Canadian Government Trade Commissioner in the United Kingdom, Canada House, Trafalgar Square, London, S.W.1. *Cable Address, Sleighing. London*

J. A. Langley, Canadian Government Trade Commissioner. Canada House, Trafalgar Sq., London, S.W. 1. (Territory covers Home Counties, Southeastern Counties and East Anglia; also British West Africa). *Cable Address. Sleighing, London.*

W. B. Gornall, Fruit Trade Commissioner, Canada House, Trafalgar Square, London. S.W.1. *Cable Address, Canfrucom.*

G. R. Paterson, Animal Products Trade Commissioner, Canada House, Trafalgar Square, London, S.W. 1. *Cable Address, Agrilson.*

A. E. Bryan, Canadian Government Trade Commissioner, Martins Bank Bldg., Water St., Liverpool. (Territory covers North of England, Lincolnshire, North Midlands, North Wales). *Cable Address, Canadian.*

James Cormack, Canadian Government Trade Commissioner, Northcliffe House, Colston Ave., Bristol. (Territory covers West of England, South Wales, South Midlands.) *Cable Address, Canadian.*

Gordon B Johnson, Canadian Government Trade Commissioner, 200 St. Vincent Street, Glasgow, Scotland. (Territory, Scotland). *Cable Address, Cantracom.*

United States

H. A. Scott, Commercial Attaché. Office, Canadian Legation, Washington, D.C.

D. S. Cole, Canadian Government Trade Commissioner, British Empire Bldg., Rockefeller Centre, New York City. (Territory includes Bermuda.) *Cable Address, Cantracom*

T. J. Monty, Acting Trade Commissioner, Associated Realty Bldg., Los Angeles, Cal. *Cable Address, Canadian.*

M. B. Palmer, Canadian Government Trade Commissioner, 435 North Michigan Ave, Chicago, Ill. *Cable Address, Canadian.*

DEPARTMENT OF TRANSPORT

By Order-in-Council, P. C. 59/2798, dated October 29th, 1936, the Department of Transport was established on November 2nd, 1936. The department consists of the former departments of Railways and Canals and of Marine, and includes Civil Aviation, formerly administered by the Department of National Defence.

Under the general jurisdiction of the Department of Transport are the Board of Transport Commissioners for Canada, and the Canadian Broadcasting Corporation.

Minister of Transport.....Hon. J. E. Michaud, K.C
Deputy Minister
Lt. Commander C. P. Edwards, O.B.E.
Assist. Deputy Minister and Secretary G W Yates
Law Branch, Counsel.....W. J. Matthews
General Engineering:—Engineer in charge
G. A. Lindsay
Engineering Branch:—Engineer Design and Capital Construction, D. W. McLachlan
Senior Hydraulic Engineer.....J. H. Ramsay
Senior Bridge and Structural Engineer.....
Senior Electrical Engineer.....S. Hairsine
Real Estate Branch:—Right of Way and Lease Agent.
(Vacant)
Supervisor of Office Services.....M. E. Kenny
Purchasing Branch:—General Purchasing Agent,
C. H. Edgett
Publicity Agent.....W. H. Van Allen
Radio Division:—Controller of Radio....W. A. Rush
Marine Superintendent.....D. B. Carswell
Personnel Branch—Chief.....W. A. O'Leary
Employees Compensation Branch.....C. E. Stevens
Director of Air Services, J. A. Wilson, with supervision over:—
Civil Aviation—Controller.....A. D. McLean
Meteorological Service—Controller.....J. Patterson
Director of Marine Services..J. G. Macphail, with supervision over:—
Steamship Inspecton:— Chief of Steamship Inspection and Chairman of the Board of Steamship Inspection.....F. A. Willsher
Aids to Navigation:—Chief.....H. V. Anderson
Supervisor of Nautical Services.....J. W. Kerr
Canals Service:—General Superintendent.. E. B. Jost
St. Lawrence Ship Channel:—Chief Engineer,
F. S. Jones (Montreal)
Controller of Transport (Montreal)...T. C. Lockwood
Representative of the Controller of Transport, (Ottawa).....B. S. Liberty

Merchant Seamen Manning Pools

Director of Merchant Seamen.....A. Randles

Board of Transport Commissioners for Canada

Chief Commissioner...Col. J. A. Cross, D.S.O., K.C.
Assistant Chief Commissioner.....Hugh Wardrope
Deputy Chief Commissioner,
François N Garceau, K.C.
Commissioner,.....John August Stoneman
Commissioner.....G. A Stone
Commissioner.....Frank M. MacPherson
Secretary.....P. F. Baillargeon
Assistant Secretary.....N. Bruce Lyon
Counsel.....H. E. B. Coyne
Technical Adviser.S. J. McLean, M.A., LL.B., Ph.D.
Director of Traffic.....W E Campbell
Asst. Directors of Traffic.F. R. Harvey and A. S. Kirk
Director of Operation....Col. C. C. Stibbard, D.S.O.
Asst. Director of Operation.....F. S. Hartle
Chief Engineer.....D. G Kilburn
Assistant Chief Engineer.....E. K. Hall
Transportation Economist.....J.-C. Lessard

Marine Services

Lighthouse Board of Canada

Chairman, J. G. Macphail, Director of Marine Service; H. V. Anderson, Chief of Aids to Navigation; F. S. Jones, Chief Engineer St. Lawrence Ship Channel; J. A. Wilson, Chief of Air Services; Capt. J. W. Kerr, Supervisor of Nautical Services; R. J. Fraser, Chief Hydrographer. Mines and Resources (Without salary, are Officials of Department).

A. L. W. MacCallum, Montreal; Capt. B. L. Johnson, D.S.O., representing Pacific Coast interests; Capt. C. E. Robinson, representing Mariners, Inland waters. $5.00 per day each while attending meetings of Lighthouse Board.

Secretary, T. F. Murdock (An official of the Department).

Pilotage

Montreal, P.Q., Supt. of Pilots, R. A. Wiallard.
Quebec, P.Q., Assistant Supt. of Pilots, A. Hamel.
Father Point P.Q., Pilotage Clerk, Raoul Lachance.
Vancouver, B. C., Superintendent of Pilots for B.C., Capt. C. Claxton.
Sydney, N.S., Supt. of Pilots, Capt. N. Noel.
Halifax, N.S., Supt. of Pilots, Capt. C. L. Waterhouse.
Kingston, Ont., Pilotage Clerk.
Saint John, N.B., Supt. of Pilots, J. M. M. Lamb.

Marine Agents of Department

Quebec, B. J. Kaine.
Montreal R A Wiallard
Saint John, N.B., J. M. M. Lamb.
Halifax N.S., C. H. Hosterman.
Charlottetown, P.E.I., E. E. Clawson.
Victoria, B.C., W. L. Stamford.
Parry Sound, Ont., M.-Brais.
Kenora, Ont., Sub-Agent, C. L. Parrott.
Fort William, Ont., Sub-Agent. F. J. Dyer
Prescott, Ont., A. T. Thompson.
Prince Rupert, B.C., S. H. Davis.

Marine District Engineers

Halifax, N.S., J. A. Leger.
St. John, N.B.,.....
Quebec, Que., W. J. Manning.
Parry Sound, Ont., M. Lamoureux.

Superintendents of Lights

Halifax, N.S., J. J. MacLean
Quebec, P.Q., F. V. Moffet.
Montreal, P.Q., J. Davison Weir
Selkirk, Man., J. Skaptason, Insp. of Lights
Victoria, B.C.,.....
Charlottetown, P.E.I., E. K. MacNutt.
Prescott, Ont., J. N. Arthurs.

Steamship Inspectors

Senior Steamship Inspectors:
Halifax, N.S., A. I. Ross
Montreal, Que., C. C. McVey.
Toronto, Ont., P. W. Lyon.
Vancouver, B.C., H. G. Robinson
Ottawa, Ont., M. F. T. Munro.
Ottawa, Ont., A. K. Venables.
Quebec, J. C. Beaudoin.

Inspector of Boilers and Machinery:
Ottawa, Principal S.S. Inspector, R. C. Blyth.

Steamship Inspectors General:
Halifax, N.S., P. H. Farmer.
Halifax, N.S., W. H. McClelland.
Halifax, N.S., T. Ramage.
Halifax, N.S., D. Paterson.
Montreal, P.Q., L. M. Murphy
Montreal, P.Q., E. D. Walker.
Montreal, P.Q., M. J. Moyle.
Quebec, Que., J. A. Samson.
Quebec, Que., L. H. L. Casey.

St. John, N.B., C. E. Dalton.
Port Arthur, Ont., W. J. Vigars.
Port Arthur, Ont., A. Cumine.
Midland, Ont., W. L. Mackenzie.
Toronto, Ont., J. J. Moffat.
Toronto, Ont., J. H. Kay.
Toronto, Ont. W. P. Craig.
Collingwood, Ont., S. Beckett.
Kingston, Ont., Bert Mantrop.
Vancouver, B.C., Albert Farrow.
Vancouver, B. C., T. M. Stephen.
Vancouver, B.C., J. T. Mathews
Vancouver, B.C., James Brydon.
Vancouver, B.C., E. M. Sleigh.
Vancouver, B.C., R. G. Boomer.
Victoria, B.C., J. T. Edmond.
Victoria, B.C., A. A. Stephens.

Inspectors of Hulls and Equipment:
Ottawa, Principal S.S. Inspector, A. A. Young.
Quebec, Que.
Halifax, N.S.
Toronto, Ont., W. L. Robertson.
Montreal, Que., J. W. Coulson.
Saint John, N.B.
Vancouver, B C., A. J. Squire.
Kingston, Ont., Jas. McLachlan.

Air Services

Civil Aviation Division

Controller of Civil Aviation.....A. D. McLean

Inspectors:

Montreal, Que., J. L. Blondeau (Air Regs)
Montreal, Que., W. H. Irvine, Inspector (Airways)
Toronto, Ont., D. G. Joy, Air Regulations.
Hamilton, Ont., S. Foley.
Winnipeg, Man., T. M. Shields, (Air Regs)
Winnipeg, Man., J. R. Robertson, (Airways).
Vancouver, W. S. Lawson (Airways).
Edmonton, Alta., T. G. M. Stephens
Vancouver, B.C., (Air Regs).

Airport Managers

Montreal Airport, F. I. Banghart.
Moncton, C. E. Keating.
Ottawa, T. L. P. Roberts.
Malton, G. C. W. Dingwall.
London, B. R. Allen.
Windsor, F. B. Briscoe.
North Bay, Hicks, L.
Ft. William, Round, H. S.
Regina, Cardinal, E. (Acting).
Winnipeg, Hughes, F. T. (Acting).
Lethbridge, Vacant.
Calgary, C. E. Huntley.
Edmonton, J. A. Bell.
Vancouver, W. Templeton.

Radio Division

Controller of Radio, W. A. Rush.

District Superintendents

West Coast; W. J. Bowerman, Victoria, B.C.
East Coast; A. Sutherland Halifax, N.S.

Radio Inspectors

Halfax, N.S., G. F. Harris.
Saint John, N.B., H. H. Brannen
Quebec, P.Q., W. J. Moore
Montreal, P.Q., J. M. Colton.
Toronto, Ont., S. J. Ellis
Kitchener, Ont., J. A. Gervais.
London, Ont., A. R. Clinchy.
Ft. William, Ont., A. C. Powley.
Windsor, Ont., R. G. Gooding.
Winnipeg, Man., G. Gray.
Moose Jaw, Sask., J. C. Stephen.
Saskatoon, Sask., H. D. Tee.
Regina, Sask., W. R. Pottle.
Edmonton, Alta., W. G. D. Allen.
Calgary, Alta., R. Ainslie.
Vancouver, B.C., W. Howard.
Victoria, B.C., J. E. Harker.
North Bay, Ont., B. F. Empey.
Hamilton, Ont., A. Aveling.
Kingston, Ont., Vacant.
Sherbrooke, P.Q., H. E. Fisher.

Radio Aviation Maintenance Offices

Winnipeg, W. E. Fenn.
Toronto, W. R. Butler.
Moncton, J. E. L. Albulet.
Edmonton, H. J. Williamson.

Meteorological Division

Controller, Dr. J. Patterson, Toronto, Ont.

District Forecast Officers:
Halifax, R. A. Hornstein.
Moncton, Dr. M. Oretzki.
Dorval, RAFFC, P.Q., P. D. McTaggart-Cowan.
Montreal, F. J. Mahaffy.
Malton, W. E. Turnbull.
Winnipeg, D. C. Archibald.
Edmonton, Dr. T. G. How.
Lethbridge, D. H. Smith.
Vancouver, A. R. McCaulay.
Victoria, G. L. Pincock.

Meteorological Agents:
St. John, N.B., F. M. Barnes.
Quebec, P.Q., Maurice Royer.
Moose Jaw, Sask., Mrs. E. Ogilvy.
Edmonton, Alta., Mrs. E. Owen.
Victoria, B.C., Wm. Burton.

Canal Services

Superintending Engineers

General Superintendent.....E. B. Jost
Quebec Canals .....J. E. Barcelo, Montreal, Que.
Ontario-St. Lawrence Canals and St. Peters Canal, L. D. Hara, Cornwall, Ont.
Welland Canal.... C. W. West, St. Catharines, Ont.
Sault Ste. Marie Canal, J. S. Macleod, Sault Ste. Marie, Ont.
Rideau Canal..A. R. Whittier ..... Ottawa, Ont.
Trent Canal and Murray Canal, A. L Killaly, Peterborough, Ont.

National Harbours Board

In pursuance of the National Harbours Board Act, 1936, the National Harbours Board, with headquarters at Ottawa, is responsible under the Minister of Transport for the administration of the undermentioned National Harbours and Grain Elevators:

Members of the Board

Chairman.....R. K. Smith, K.C.
Vice-Chairman.....Colonel A. E. Dubuc
Member.....B. J. Roberts
Member and Executive Secretary.....F. W. Riddell

Officials

Assistant Secretary.....J. T. Rowan

Port Managers

Halifax, N.S., R. W. Hendry
Saint John, N.B., Alex. Gray.
Chicoutimi, Que., L. A. Dussault.
Quebec, Que., Louis Beaudry.
Three Rivers, Que., J. R. Lariviere.
Montreal, Que., Alex. Ferguson.
Vancouver, B.C., K. J. Burns.
Churchill, Man., W. N. Twolan.
Prescott, Ont., (Grain Elev.) Supt., Geo. T. Birch.
Port Colborne, Ont., (Grain Elev) Supt., C. A. Bennett.

Merchant Seaman Division

Regional Directors

Halifax, N.S., Capt. J. Sutherland.
Montreal, Que., Capt. C. M. Fry.
Vancouver, B.C., Capt. G. L. C. Johnson.
Prescott, Ont., Commander J. L. Dunn.
Hubbards, N.S., Capt. T. P. Wilson (Chief Instructor)

OFFICE OF THE PRIVY COUNCIL

Clerk of the Privy Council and Secretary to the Cabinet.....A. D. P. Heeney, K.C.
Asst. Clerk of the Privy Council.....H. W. Lothrop

PRIVY COUNCIL

Members of the King's Privy Council for Canada

(Entitled to prefix "Honourable")

Rt. Hon. Sir Wm. Mulock, Hon. Sir A. B. Aylesworth, Rt. Hon. George P. Graham, Rt. Hon. W. L. Mackenzie King, Rt. Hon. Sir Thomas White, Hon. P. E. Blondin, Rt. Hon. A. Meighen, Hon. E.

L. Patenaude, Rt. Hon. W. M. Hughes, Hon. A. Sevigny.

Hon. C. C. Ballantyne, Hon. J. A. Calder, Hon. S. C. Newburn, Hon. T. A. Crerar, Hon. Sir Henry L. Drayton, Hon. F. B. McCurdy, Hon. J. B. M. Baxter, Hon. H. H. Stevens, Hon. R. J. Manion, Rt. Hon. Viscount Bennett of Calgary, Hon. A. B. Copp, Hon. C. Stewart, Hon. W. R. Motherwell, Hon. James Murdock, Hon. J. E. Sinclair, Hon. J. H. King, Hon. E. J. McMurray, Hon. P. J. A. Cardin, Hon. G. N. Gordon.

Rt. Hon. C. V. Massey, Hon. W. E. Foster, Hon. Philippe Roy, Hon. C. A. Dunning, Hon. G. B. Jones, Hon. D. Sutherland, Hon. R. D. Morand, Hon. J. A. McDonald, Hon. Eugène Paquet, Hon. Lucien Cannon, Hon. W. D. Euler, Hon. Peter Heenan, Hon. J. L. Ralston, H.R.H. The Duke of Windsor, Rt. Hon. Earl Baldwin of Bewdley, Hon. Cyrus Macmillan, Hon. Ian Alistair Mackenzie, Hon. Arthur C. Hardy, Hon. Arthur Sauve, Hon. Murray MacLaren, Hon. Hugh A. Stewart, Hon. Charles Hazlitt Cahan, Hon. Donald Matheson Sutherland, Hon. Alfred Duranleau, Hon. Thomas Gerow Murphy, Hon. Wesley Ashton Gordon, Hon. G. Howard Ferguson, Hon. W. D. Herridge, Hon. R. C. Matthews, Hon. R. B. Hanson, Hon. Grote Stirling, Hon. George Reginald Geary, Hon. James Earl Lawson, Hon. Samuel Gobeil, Hon. Lucien Henri Gendron, Hon. William Earl Rowe, Hon. Onésime Gagnon, Hon. Charles Gavan Power, Hon. James Lorimer Ilsley, Hon. Joseph Enoil Michaud, Hon. Clarence Decatur Howe, Hon. James Garfield Gardiner, Hon. Norman Alexander McLarty, Hon. James Angus MacKinnon, Hon. Pierre François Casgrain, Hon. William Pate Mullock, Hon. Colin William George Gibson, Hon. Angus Lewis Macdonald, Hon. Leighton McCarthy, Hon. Joseph Thorarinn Thorson, Hon. W. F. A. Turgeon, Hon. Louis Stephen St. Laurent, Hon. Humphrey Mitchell, Rt. Hon. Winston S. Churchill, Hon. Alphonse Fournier, Hon. Ernest Bertrand, Hon. Leo R. LaFleche.

CANADIAN MEMBERS OF THE IMPERIAL PRIVY COUNCIL

(Entitled to prefix "Right Honourable").

Lord Beaverbrook, Viscount Greenwood, Sir Lyman Poore Duff, Sir Thomas White, Arthur Meighen, William Lyon Mackenzie King, George P. Graham, Sir William Mulock, Viscount Bennet, Vincent Massey.

COURTS AND JUDGES

Supreme Court of Canada, Ottawa, Ont.

Chief Justice of Canada:
Rt. Hon. Sir Lyman Poore Duff, P.C., G.C.M.G. $15,000

Puisne Judges:

Hon. T. Rinfret	12,000
Hon. O. S. Crocket	12,000
Hon. H. H. Davis	12,000
Hon. Patrick Kerwin	12,000
Hon. A. B. Hudson	12,000
Hon. Robt. Taschereau	12,000
Paul Leduc, K.C., Registrar	7,500
Armand Grenier, K. C., Civil Law Reporter	4,000
S. E. Bolton, Reporter	3,120
Chas. E. Gobeil, E. A. Driedger } Librarians	3,480 3,000

There are three sessions of the Court each year, beginning on the first Tuesday in February, the last Tuesday in April and the first Tuesday in October.

The Exchequer Court of Canada, Ottawa, Ont.

Hon. J. T. Thorson, President	$10,000
Hon. E. R. Angers, Puisne Judge	9,000
A.W. Duclos, B.A., B.C.L., K.C., Registrar	5,000

Ralph M. Spankie, Deputy Registrar.
Hervé Desmarais, Clerk.
G. J. Kitts, Official Court Reporter.

The Judge when not otherwise engaged will sit in open court at Ottawa every Tuesday and Thursday, or on the next juridical day in the event of any Tuesday or Thursday being a holiday.

Admiralty Division

There are six Admiralty Districts (with jurisdiction in matters of Prize) presided over by District Judges in Admiralty, as follows:

(*a*) The Province of Ontario under the name of the Ontario Admiralty District with Registry at the City of Toronto.
District Judge, His Hon. Fred H. Barlow, Toronto.
Registrar, W. J. McWhinney, K.C., Toronto.

(*b*) The Province of Quebec under the name of the Quebec Admiralty District with Registries at the City of Quebec and at the City of Montreal.
District Judge, Hon. Lucien Cannon, Quebec, P.Q.
Registrar, Adjutor Lachance, Quebec, P.Q.
Deputy Registrar, Oscar Belanger, Montreal, P.Q.

(*c*) The Province of Nova Scotia under the name of the Nova Scotia Admiralty District with Registry at the City of Halifax.
District Judge, Hon. W. F. Carroll, Halifax, N.S.
Deputy Judge, Hon. Sir Joseph A. Chisholm, C.J.S.C., Halifax, N.S.
Registrar, L. S. Whinyard, Halifax, N.S.
Deputy Registrar, Alexander Muggah, Sydney, N.S.

(*d*) The Province of New Brunswick under the name of the New Brunswick Admiralty District with Registry at the City of St. John.
District Judge, His Honour, Judge L. P. D. Tilley, St. John, N.B.
Deputy Judge, Hon. J. B. M. Baxter, C.J. N.B., St. John, N.B.
Registrar, E. S. Ritchie, St. John, N.B.

(*e*) The Province of British Columbia under the name of British Columbia Admiralty District with Registry at the City of Victoria.
District Judge, Hon. Sidney A. Smith, Victoria, B.C.
Registrar, Cleeve. G. White, Victoria, B.C.
Deputy Registrars, J. F. Mather, Vancouver, B.C. and J. S. Gill, Victoria, B.C.

(*f*) The Province of Prince Edward Island under the name of Prince Edward Island Admiralty District with Registry at the City of Charlottetown.
District Judge, His Hon. Donald McKinnon, Charlottetown, P.E.I.
Registrar, R. H. Rogers, Charlottetown, P.E.I.

District Judges in Admiralty are ranked as Judges of the Exchequer Court in Admiralty in their respective Admiralty Districts.

"Prize Courts"

"Under the provisions of the War Measures Act the Exchequer Court of Canada on its Admiralty side was constituted a Prize Court with authority to proceed judicially upon all manner of captures, seizures, prizes, and reprisals of all ships, vessels, aircraft, and goods that are or shall be taken, and to hear and determine the same."

The following Judges have been designated to exercise the powers and authorities of the Court in Prize:—The President, at Ottawa; The District Judges in Admiralty for British Columbia and Quebec respectively; The District Judge of Nova Scotia for the Districts of Nova Scotia, New Brunswick and Prince Edward Island.

NATIONAL RESEARCH COUNCIL

President, Lieut.-General A. G. L. McNaughton, C.B., C.M.G., D.S.O., M.Sc., LL.D., D.C.L., F.R.S.C., Ottawa, Ont. (on active Service)
Acting President, C. J. Mackenzie, M.C., B.E., M.C.E., D.Sc., LL.D., F.R.S.C., M.E.I.C.
Secretary-Treasurer S P Eagleson.
Division of Applied Biology:
Director, W. H. Cook, M.Sc., Ph.D.

Division of Chemistry: Director, E. W. R. Steacie, M.Sc., Ph.D., F.R.S.C.
Division of Physics and Electrical Engineering: Director, R. W. Boyle, M.Sc., M.A., Ph.D., F.R.S.C
Division of Mechanical Engineering: Director, J. H. Parkin, B.A.Sc., M.E., F.R.Ae.S., F.R.S.C.
Research Plans and Publications Section: Officer-in-charge, S. J. Cook, M.A., A.I.C., F.C.I.C.
Codes and Specifications Section, Officer-in-Charge, A. F Gill, M.A., F.C.I.C. (on leave of absence)
Acting Officer in Charge, S. J. Cook.

FEDERAL DISTRICT COMMISSION

291 CARLING AVENUE, OTTAWA

Chairman..... Frederic E. Bronson
Commissioners: A. E. Provost, Dr. R. Chevrier, C. J. Booth, J. W. Ste. Marie K.C., J. B Spencer, B.S.A., J. A. Ewart, B.A.Sc., A. Johnston, C.M.G., LL.D., Lieut. Comdr. D. K. MacTavish, K.C., B.A., the Mayor of Ottawa.
Secretary.....Haldane R. Cram, B.Sc., M.E.I.C.
Assistant Secretary.....A. Chevrier

INTERNATIONAL NIAGARA BOARD

The purpose of the Board is to determine how the scenic beauty of the Niagara Falls and rapids can best be maintained and by what means and to what extent the impairment thereof by erosion or otherwise may be overcome, and, consistent with the preservation of the scenic beauty of the falls and river, to determine what quantity of water might be permitted to be diverted from the river for power purposes either temporarily or permanently.

Canadian Members, Charles Camsell, B A., LL.D , F.R S.C., Deputy Minister of Mines and Resources; Norman Marr, B.A.Sc., Senior Hydraulic Engineer of the Dominion Water and Power Bureau, Surveys and Engineering Branch, Department of Mines and Resources.

United States Members, Major Philip G. Bruton of the Corps of Engineers, United States Army, Buffalo; Dr. J. Horace McFarland, of Harrisburg, Pennsylvania.

CANADIAN FARM LOAN BOARD

Constituted under the provisions of the Canadian Farm Loan Act, Chapter 66, R.S.C.

Chairman and Canadian Farm Loan Commissioner, J. D. MacLean, Esq., M.D., LL.D.

Associate Members, Notary Aimé Boucher, Pierreville, Yamaska County, P.Q.; Wm. Clifford Clark, Ottawa.

Secretary-Treasurer, Mr. Arthur H. Brown, 238 Sparks Street, Ottawa.

The Board is operating in all provinces.

Branch offices at New Westminster, Edmonton, Regina, Winnipeg, Toronto, Quebec, Saint John, Halifax, Charlottetown.

PRAIRIE FARM REHABILITATION ACT.

25-26 Geo. V. Chapter 23, as amended by *1 Geo. VI. Chapter 14 and 3 Geo. VI. Chapter 7, 4-5 Geo. VI. Chapter 25.*

ADMINISTRATION OFFICE, REGINA, SASK.

Director of Rehabilitation.....G. Spence
Superintendent, Water Development.....J. Vallance
Superintendent, Land Utilization..... O. Freer

TARIFF BOARD

Chairman.....Hector B. McKinnon
Vice-Chairman.....Milton Neil Campbell
Member..... Charles P. Hébert, B.A.
Secretary.....James R. MacGregor

CHIEF ELECTORAL OFFICE

This office was established under the Dominion Elections Act, 1920.

Chief Electoral Officer, Jules Castonguay, Transportation Bldg., Ottawa.

Asst. Chief Electoral Officer, Donald Stewart.

DOMINION OF CANADA OLD AGE PENSIONS ACT

Under the statute, provision is made for the payment of a pension to every person who, at the date of the proposed commencement of the pension,

(*a*) Is a British subject, or being a widow who is not a British subject, was such before her marriage;
(*b*) Has attained the age of seventy years;
(*c*) Has resided in Canada for the twenty years immediately preceding the date aforesaid;
(*d*) Has resided in the province in which the application for pension is made for the five years immediately preceding the said date;
(*e*) Is not an Indian as defined by The Indian Act;
(*f*) Is not in receipt of an income of as much as $365 a year, and;
(*g*) Has not made any voluntary assignment or transfer of property for the purpose of qualifying for a pension.

PENSIONS FOR BLIND PERSONS

By an amendment to the Old Age Pensions Act assented to March 31, 1937, provision is made for the payment of pensions, under certain conditions, to blind persons who have attained the age of forty years.

Persons who are in receipt of pensions in respect of blindness under the Pension Act or allowances in respect of blindness under the War Veterans' Allowance Act are not elegible to receive pensions in respect of blindness under the amended Old Age Pensions Act.

The maximum pension payable in either case is two hundred and forty dollars a year which is subject to reduction by the amount of the income of the pensioner in excess of certain specified amounts.

Administration of pensions is entrusted to the authorities appointed by the respective provincial governments, to whom applications are to be made.

For Provincial Pensions Commissioners, see index under "Old Age Pensions".

THE CANADIAN WHEAT BOARD

423 MAIN ST., WINNIPEG

Chief Commissioner, George H. McIvor; *Asst. Chief Commissioner*, C. Gordon Smith; *Commissioner*, W. Charles Folliott; *European Commissioner*, R. V. Biddulph, No. 1 North Court, Great Peter St., Millbank, London, S.W.1.
Secretary, T. W. Grindley.
Executive Assistant. C. B. Davidson.
Comptroller, R. C. Findlay.
Manager, Country Operations, A. Yates.
Sales Manager, L. H. Pethick.
Assist. Sales Manager, Wm. J. Brooking.
Delivery Quotas, R. M. Mahoney.
Acreage Department, W. G. Malaher.

THE FARMERS' CREDITORS ARRANGEMENT ACT 1934

Director—C. A. Port, Department of Finance, Ottawa.

An Act to facilitate Compromises and Arrangements between Farmers and their Creditors—Chapter 53, Statutes of Canada, 1934.

The purpose of this Act is to enable Farmers who cannot pay their debts and are in danger of losing their land, to keep on farming.

Official Receivers have been appointed at convenient centres to administer the Act under the jurisdiction of the Minister of Finance.

The Act now (1942) applies only to Alberta and Saskatchewan.

BRITISH COLUMBIA - YUKON - ALASKA HIGHWAY COMMISSION

CANADIAN MEMBERS

Chairman: Honourable Charles Stewart, Ottawa; Brig.-General Thomas L. Tremblay, Quebec; J. M. Wardle, Department of Mines and Resources, Ottawa; Arthur Dixon, Department of Public Works, Victoria, B.C.; J. W. Spencer, Vancouver.

ROYAL CANADIAN MOUNTED POLICE

Honorary Commandant, His Majesty The King

In 1873 the North West Mounted Police was constituted, (36 Vic. Chap. 35) to provide Police protection in the unsettled portions of the North West. In 1904 the title "Royal" was given to the Force. In 1920 the Dominion Police was amalgamated with this Force and the name changed to "Royal Canadian Mounted Police". The headquarters was moved from Regina to Ottawa and the Force may now be called upon to perform duties in any portion of the Dominion. In 1928 the Royal Canadian Mounted Police absorbed the Saskatchewan Provincial Police and in 1932 the Provincial Police Forces of Alberta, Manitoba, New Brunswick, Nova Scotia and Prince Edward Island were absorbed in like manner. During the year 1932, the Force also assumed the administration of the Preventive Service Branch of the Department of National Revenue. As the duties of the Force have increased greatly since the outbreak of war in September, 1939, authority was granted the Commissioner to re-engage 500 ex-members of the Force, and to engage 500 recruits, and 2,500 special constables, if required. The guarding of vulnerable points throughout the Dominion rests largely upon the Canadian Militia and the Royal Canadian Mounted Police. The term of engagement is one year for recruits, with re-enlistment for a period not exceeding five years. Recruits are trained at Regina, Saskatchewan, and Rockcliffe (near Ottawa), Ontario. The strength, October 1942, is 6,222, which includes civilian clerks and reserves. This figure also includes 197 members of the No. 1 Provost Company now serving in the C.A.A. and 5 members serving with the R.C.A.F. At the present time the Force has 124 horses and 751 motor vehicles.

HEADQUARTERS, OTTAWA

Commissioner—S. T. Wood.
Deputy Commissioner—R. L. Cadiz.
Asst. Commr. W. V. McM. B. Bruce.
Departmental Secretary—G. H. Hann, Esq., M.B.E.
Adjutant—Supt. F. A. Blake.
Asst. Adjutant—Inspr. P. Hobbs.
Central Registry—Inspr. A. Goodman.
Director, Criminal Investigation—Asst. Commissioner F. J. Mead
Asst. Director of Criminal Investigation—Supt. K. Duncan; Inspr. R. Armitage, Inspr. D. C. Saul.
Chief Preventive Officer—Sub-Inspr. J. Healey.
Finger Print Section—Inspr. H. R. Butchers.
Intelligence Officer—Inspr. A. Drysdale, Inspr. J. Fraser, Inspr. C. Batch, M.M., Inspr. E. H. Perlson, Sub-Insp. J. Leopold.
Supply Officer—Supt. P. R. Forde.
Asst. Supply Officer—Inspr. R. Bettaney.
Purchasing Agent—I. Zivian, Esq.
Chief Treasury Officer—J. Stevens, Esq., M.B.E.

DIVISIONS AND OFFICERS

British Columbia—"E" Div.—Asst. Comr. C. H Hill, M.C., A.D.C.; Supt., E. C. P. Salt; Insps., C. R. Peters, J. Fripps, D. L. McGibbon, Vancouver; Supt., H. M. Fowell, Slocan City.

Alberta—"K" Div.—A/A/Comr. W. F. W. Hancock; Supts., J. Kelly, J. D. Bird; Insps., E. W. Radcliffe, A. G. Marsom, A. F. C. Watts, Edmonton; Supt., W. R. Day, Calgary; S/Insp. E. D. Fryett, Lethbridge; Insp. G. W. Fish, Peace River.

Saskatchewan—"F" Div.—Asst. Comr. C. D. LaNauze; Supt. H. Darling; Supt. C. E. Rivett-Carnac, Regina; Insp. F. P. Baxter, Weyburn; Insp. T. B. Hutchings, Prince Albert; Supt. C. K. Gray, Saskatoon; Insp. F. E. Spriggs, North Battleford; S/Insp. H. H. Cronkhite, Swift Current; Insp. G. Binning, Yorkton.
Depot Div.—Supt. A. S. Cooper, M.C.; Surgeon M. Powers; Insps. W. H. Lougheed, J. F. Thrasher, S/Insps. H. P. Matthewson, C. N. K. Kirk, D. O. Forrest, H. G. Nicholls, Regina.

Manitoba—"D" Div.—Asst. Comr. T. V. Sandys-Wunsch; Supts. E. G. Frere, P. H. Tucker, A. T. Belcher; Insp. M. F. E. Anthony, S/Insp. W. C. V. Chisholm, Winnipeg; Insp. H. W. H. Williams, Brandon; S/Insp. Bella, J. M., Dauphin.

Western Ontario—"O" Div.—A/Comr. V. A. M. Kemp; A/Supt. F. W. Schutz; Insp. G. B. McClellan; S/Insps. E. Stott, J. W. Mack. Brady, Toronto; Insp. J. Howe, Thorold.

Eastern Ontario—"A" Div.—Supt. W. W. Watson; Insps. E. Carroll, R. C. Bowen, O. LaRiviere, J. T. Brown, E.D., R. S. S. Wilson; S/Insp. W. H. Williams, Ottawa.
"G" Div.—Insp. D. J. Martin, Ottawa.
"N" Div.—Insp. R. M. Wood, Rockcliffe.

Quebec—"C" Div.—Supt. H. A. R. Gagnon, A.D.C.; Insps. F. W. Zaneth, J. P. A. Savoir, J. Brunet, C. W. Harvison; S/Insp. J. R. Lemieux, Montreal; Insp. N. Courtois, Quebec.

New Brunswick—"J" Div.—Supt. R. E. Mercer; Insps. O. P. Farthing, F. W. Allan, S. Bullard, Fredericton; Insp. N. Anderson, Moncton; Insp. J. P. Blakeney, St. John.

Nova Scotia—"H" Div.—Supt. A. N. Eames; Insps. W. Mortimer, G. J. M. Curleigh, S/Insps. T. W. Chard, D. A. McKinnon, G. J. Archer, Halifax; Insp. J. M. McIntosh, Yarmouth; Insp. F. T. Evens, Sydney.

Prince Edward Island—"L" Div.—Insp. J. A. Wright, Charlottetown.

North-west Territories—"G" Div.—Insp. A. G. Birch, Fort Smith.

Yukon Sub-Div.—"G" Div.—Insp. W. C. Grennan, Whitehorse.

Hon. Surgeon—E. A. Braithwaite, M.D., Edmonton.
Hon. Chaplain—The Rt. Rev. E. H. Knowles, LL.B., Regina.
Asst. Chaplain—The Rev. Edgar H. Lee, L.Th., Regina.

Registration of Enemy Aliens

Registrar General of Enemy Aliens—Commissioner S. T. Wood, R.C.M.P., Ottawa.

Officers for the Registration of Enemy Aliens have been appointed throughout the Dominion and information concerning registration may be obtained by enquiry at the nearest R.C.M. Police Detachment, or by communicating direct with the Registrar General, Ottawa.

GOVERNORS-GENERAL OF CANADA SINCE CONFEDERATION

	Appointed	Assumed Office
Viscount Monck, G.C.M.G.	June 1, 1867	July 1, 1867
Lord Lisgar, G.C.M.G., (Sir John Young)	Dec. 29, 1868	Feb. 2, 1869
The Earl of Dufferin, K.P., K.C.B., G.C.M.G.	May 22, 1872	June 25, 1872
The Marquis of Lorne, K.T., G.C.M.G.	Oct. 5, 1878	Nov. 25, 1878
The Marquis of Lansdowne, G.C.M.G	Aug. 18, 1883	Oct. 23, 1883
Lord Stanley of Preston, G.C.B.	May 1, 1888	June 11, 1888
The Earl of Aberdeen, K.T., G.C.M.G.	May 22, 1893	Sept. 18, 1893
The Earl of Minto, G.C.M.G.	July 30, 1898	Nov. 12, 1898
The Earl Grey, G.C.M.G.	Sept. 26, 1904	Dec. 10, 1904
Field-Marshal H.R.H. the Duke of Connaught, K.G.	Mar. 21. 1911	Oct. 13, 1911
The Duke of Devonshire, K.G., G.C.M.G., G.C.V.O.	Aug. 19, 1916	Nov. 11, 1916
General the Lord Byng of Vimy, G.C.B., G.C.M.G., M.V.O.	Aug. 2, 1921	Aug. 11, 1921
Right Hon. Viscount Willingdon, G.C.S.I., G.C.M.G., G.C.I.E., G.B.E.	Aug. 5, 1926	Oct. 2, 1926
Right Hon. The Earl of Bessborough, G.C.M.G.	Feb. 9, 1931	Apr. 4, 1931
Right Hon. Baron Tweedsmuir of Elsfield, G.C.M.G., G.C.V.O., C.H.	Aug. 10, 1935	Nov. 2, 1935
Major-General the Earl of Athlone, K.G., G.C.B., G.C.M.G., G.C.V.O., D.S.O., A.D.C.	Apr. 3, 1940	June 21, 1940

FLAGS FLOWN IN CANADA

FLAG OF GOVERNOR GENERAL—In 1930 His late Majesty King George V approved the design of a Flag for the Governor General of Canada which would be symbolic of the position of the Governor General as the King's personal representative. The Flag so approved by His late Majesty is of the following description: "On a blue field, the Royal Crest,—the Imperial Crown proper, thereon a lion statant-guardant or, "crowned proper—subscribed 'CANADA' in black on a yellow scroll."

THE UNION JACK is the official Flag to be flown on land in Canada. It is the Flag to be flown by British subjects on land in all His Majesty's dominions. With the badge of a province it is the official flag of the Lieutenant-Governor of that province.

THE CANADIAN RED ENSIGN, with the Shield of the Arms of the Dominion of Canada in the fly, should be used only on Canadian registered merchant vessels. (Authorized by Admiralty Warrant of 2nd Feb., 1892, and Order-in-Council P.C. 843 of 26th April, 1922 for Canadian registered vessels.)

THE CANADIAN BLUE ENSIGN, with the Shield of the Arms of the Dominion of Canada in the fly, is used on the Jack staff of all ships and vessels of the Royal Canadian Navy and has also been adopted as the official flag for vessels in the Canadian Government Service.

BATTLE FLAG—The Battle Flag of the Canadian Army, Overseas, authorized by the Department of National Defence, carries the Union Jack in the upper half adjoining the staff. The field is white with 3 maple leaves in the lower half, and in the upper half away from the staff, 3 gold fleur-de-lys within a blue circle. The following is the official description: "On a white field, three maple leaves conjoined on one stem, in red with veins of green; in a canton next the staff the Union Flag; in the upper fly a blue roundel charged with three yellow fleurs-de-lis."

It may be noted that, while the three maple leaves in the Coat of Arms of Canada are "proper"—that is, they may be of any colour proper to a maple leaf—this permissible variation does not extend to the flag in question, which specifically displays the maple leaves "in red with veins of green".

R.C.A.F. FLAG—The flag has a light blue background with the centre of the Union Jack in the canton next the staff. In the centre of the side of the flag away from the staff is a red maple leaf on a white roundel superimposed on a dark blue roundel.

GAME LAWS, FISHERY REGULATIONS, CLOSE SEASONS, LICENSES, &c.

Fisheries regulations for all parts of Canada are made by the Dominion authorities. Administration of all the tidal fisheries, save those of the mainland portion of Quebec, is likewise a federal function, and the fisheries of the Yukon and Northwest Territories and the non-tidal fisheries of Nova Scotia are also administered by the Dominion. The fisheries of Alberta and Saskatchewan, the non-tidal fisheries of British Columbia, Manitoba, Ontario, New Brunswick and Prince Edward Island and all the fisheries of Quebec, except those of the Magdalen Islands, are under the administration of the respective provinces.

Migratory birds are protected under a Dominion law known as the Migratory Birds Convention Act, which is administered by the National Parks Bureau, Department of Mines and Resources, Ottawa, Canada. This Act is based upon the Migratory Birds Treaty with the United States.

With this exception, and except in National Parks, game laws are under the administration of the various provinces.

A Dominion Law, the Game Export Act, passed in 1941, prohibits the export of game from any province without permit from the province.

Bird sanctuaries have been established under the Migratory Birds Convention Act, referred to above, and by many of the provinces as well.

Details as to close seasons, licenses, etc., are not given here, owing to the fact that regulations for the ensuing months are, in some cases, not available when this volume goes to press and where available are often subject to changes before the opening of the season.

Full information may be obtained by writing to the following address: Controller, National Parks Bureau, Ottawa.

ALBERTA

GAME AND FISHERIES:—E. S. Huestis, Fish and Game Commissioner, Department of Lands and Mines, Edmonton.

BRITISH COLUMBIA

GAME:—The Game Commission, 540 Howe St., Vancouver.

FISHERIES:—Major J. A. Motherwell, Chief Supervisor of Fisheries, Winch Bldg., Vancouver.

MANITOBA

GAME:—A. G. Cunningham, Director of Game and Fisheries, Department of Mines and Natural Resources, Parliament Bldgs, Winnipeg.

FISHERIES:—(as above).

NEW BRUNSWICK

GAME AND FISHERIES:—Government Bureau of Information and Tourist Travel; D. W. Griffiths, Director.

NOVA SCOTIA

GAME:—F. A. Harrison, Director, Lands & Forests, Halifax.

FISHERIES:—Department of Fisheries (Dominion), Federal Bldg., Halifax.

ONTARIO

GAME AND FISHERIES:—Deputy Minister of Game & Fisheries, Parliament Buildings, Toronto 2.

PRINCE EDWARD ISLAND

GAME:—A. E. Morrison, Provincial Game Inspector, Dept. of Agriculture, Charlottetown.

FISHERIES:—J. J Larabee. Supervisor of Fisheries, Post Office Bldg., Charlottetown.

QUEBEC

GAME AND FISHERIES:—Charles Frémont, General Superintendent of Fish and Game, Dept. of Fish and Game, Quebec.

SASKATCHEWAN

GAME:—E. S. Forsyth, the Game Commissioner, Department of Natural Resources, Game Branch, Regina.

FISHERIES:—Oliver Bright, Supervisor of Fisheries, Dept. Natural Resources, Regina.

YUKON

GAME:—The Controller, Dawson, or The Territorial Agent, Whitehorse.

FISHERIES:—Inspector W. Grennan, Officer Commanding, The Royal Canadian Mounted Police, Dawson.

NORTH WEST TERRITORIES

GAME:—R. A. Gibson, Deputy Commissioner, Bureau of the N.W. Territories, Ottawa.

FISHERIES:—Deputy Minister of Fisheries, Ottawa.

BRITISH AND FOREIGN GOVERNMENT REPRESENTATIVES

HIGH COMMISSIONER FOR THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND

OTTAWA—*High Commissioner for the United Kingdom*, the Right Honourable Malcolm MacDonald, M.P.; *Deputy High Commissioner*, Sir Patrick Duff, K.C.B., K.C.V.O.; *Financial Advisor*, Gordon Munro, M.C.; *Senior Secretary*, I. M. R. Maclennan; *Assistant Secretaries*, C. Costley White, O. L. Williams, A. G. Maitland; *Registrar*, A. W. Baney, M.B.E.

BRITISH TRADE COMMISSIONERS IN CANADA

H.M. Senior Trade Commissioner in Canada and Newfoundland, A. M. Wiseman, C.M.G., M.C., 56 Sparks Street, Ottawa, Ont.

H.M. Trade Commissioner for Quebec, Maritime Provinces and Newfoundland, A. R. Bruce, 1,111 Beaver Hall Hill, Montreal, Que.

H.M. Trade Commissioner for Ontario, J. B. Greaves, 67 Yonge Street, Toronto, Ont.

H.M. Trade Commissioner for Manitoba, Saskatchewan and north-west Ontario, H. Oldham, 703 Royal Bank Bldg., Winnipeg, Man.

H.M. Trade Commissioner for Alberta and British Columbia, G. H. Selous, O.B.E., 850 Hastings St. West, Vancouver, B.C.

THE ACCREDITED REPRESENTATIVE OF THE UNION OF SOUTH AFRICA

56 Sparks Street, Ottawa

Accredited Representative, Mr. David de Waal Meyer. | *Attaché*, Mr. W. Dirkse-van-Schalkwyk.

TRADE COMMISSIONER FOR THE BRITISH WEST INDIES (EASTERN GROUP) AND BRITISH GUIANA

Commissioner: Mr. C. Rex Stollmeyer, 37 Board of Trade Building, Montreal. *Asst. Commissioner*, Mr. Randal Dumoret.

The "Eastern Group" includes the following:— Trinidad & Tobago; Barbados; Leeward Islands (Antigua, St. Kitts-Nevis, Montserrat, The British Virgin Islands); Windward Islands (Grenada, St. Vincent, St. Lucia, Dominica). (There is no other Trade Commissioner for the West Indies in Canada).

OFFICE OF THE HIGH COMMISSIONER FOR THE COMMONWEALTH OF AUSTRALIA

114 Wellington Street, Ottawa

High Commissioner for the Commonwealth of Australia, Major-General the Honourable Sir William Glasgow, K.C.B., C.M.G., D.S.O., V.D. *Official Secretary*, Mr. Noel Deschamps. *Assistant Secretary*, Mr. G. S. Bridgland.

AUSTRALIAN GOVERNMENT TRADE COMMISSIONER

15 King St. W., Toronto, Ont.

Acting Commissioner, Mr. R. R. Ellen.

OFFICE OF THE HIGH COMMISSIONER FOR THE DOMINION OF NEW ZEALAND

105 Wurtemberg St., Ottawa

High Commissioner, Honourable Frank Langstone, M.P.
Official Secretary, R. M. Firth.
Assistant Secretary, W. L. Middlemass.
New Zealand Supply Mission, 105 Wurtemburg St., Ottawa. (Supply Officer, J. S. Scott).

OFFICE OF THE HIGH COMMISSIONER FOR IRELAND

140 Wellington Street, Ottawa

High Commissioner, Mr. John J. Hearne *Official Secretary*, Mr. John M. Conway.

DIPLOMATIC CONSULAR AND TRADE REPRESENTATIVES OF THE UNITED STATES IN CANADA

OTTAWA—UNITED STATES LEGATION, 100 WELLINGTON STREET

Envoy Extraordinary and Minister Plenipotentiary—Hon. J. Pierrepont Moffat
Second Secretary and Consul, Lewis Clark.
Military Attaché and Military Attaché for Air—Col. John S. Gullet.
Naval Attaché and Naval Attaché for Air—Captain Edmund W. Strother.
Commercial Attaché—Colonel Henry M. Bankhead.
Agricultural Attaché—Dr. Clifford C. Taylor.
Assistant Naval Attaché and Assistant Naval Attaché for Air—Commander C. Lincoln Lothrop.
Assistant Military Attaché — Lt.-Col. Francis J. Graling.
Assistant Military Attaché—Maj. Robert G. Ervin.
Assistant Naval Attaché and Assistant Naval Attaché for Air—Lieutenant Julius Fleischmann.
Assistant Naval Attaché and Assistant Naval Attaché for Air—Lieutenant Alan W. Axtell.
Assistant Naval Attaché and Assistant Naval Attaché for Air—Lieutenant John C. McBride.
Assistant Naval Attaché and Assistant Naval Attaché for Air—Lieutenant Norman B. Deuel.
Assistant Commercial Attaché—Oliver B. North.
Third Secretary and Vice-Consul— J. Graham Parsons.
Third Secretary and Vice-Consul—Miss Katherine E. O'Connor.
Third Secretary and Vice Consul—John W. Tuthill.
Vice Consul—Russell B. Jordan.
Vice Consul—George C. Minor.
Vice Consul—Thaddeus H. Chylinski.

HALIFAX—*Consul General*, Edwin C. Kemp.
MONTREAL—*Consul General*, Homer M. Byington.
TORONTO—*Consul General*, North Winship.
WINNIPEG—*Consul General*, Alfred W. Klieforth.
VANCOUVER—*Consul General*, Paul R. Josselyn.

(For other U. S. Consuls, see page 328).

DIPLOMATIC AND CONSULAR REPRESENTATIVES OF BELGIUM IN CANADA

(Legation of Belgium, established 1937)

Envoy Extraordinary and Minister Plenipotentiary, Baron Silvercruys.
Counsellor, M Maurice Heyne. *First Secretary:* M. Jean van den Bosch.
Military Attaché, Colonel B. E. M., P. J. Diepenrykx. *Assistant Military Attaché*, Captain J. Ducq.
Consuls-Chancellors: M. Marcel Kittel; M. Jean De Ceuleneer.
Ottawa Chancery: 395 Laurier Avenue East. *Montreal Chancery:* Sun Life Building, Dominion Square,
Vancouver—Consul General: M. L. van Aken (acting).

NETHERLANDS LEGATION

18 Range Road, Ottawa

Minister, Mr. F. E. H. Groenman (Oct. 18, 1939). *Secretary*, Jhr. J. D. van Karnebeek.

LEGATION OF THE REPUBLIC OF CHINA

(Date of Establishment—February 18, 1942)

201 Wurtemburg St., Ottawa.

Envoy Extraordinary and Minister Plenipotentiary—Dr. Liu Shih Shun.
Counsellor—Mr. Li Chao.
First Secretary—Mr. Lee Bing-shuey.
Second Secretary—Mr. Houang Ke-Louen.
Attachés—Mr. Liu Te-yen; Mr. Chan Chung-yuan; Miss Lucy Tou; Mr. Mao Yun-an.

(The style generally used for communications to the Chinese Minister is the following: Dr. Liu Shih Shun, Minister of the Chinese Republic. In speech the Chinese Minister is addressed as Dr. Liu.)

BRAZILIAN LEGATION

Victoria Building, 140 Wellington Street, Ottawa.

Envoy Extraordinary and Minister Plenipotentiary, Mr. Caio de Mello Franco, (Aug. 28, 1942). 400 Wilbrod Street.
First Secretary, Mr. Jacome Baggi Berenguer-Cesar, 317 Laurier Avenue East.
Commercial Counsellor, Mr. Edgard de Mello, 178 Laurier Avenue East.
Second Secretary, Mr. Fernando de Murtinho Braga, 305 Laurier Avenue East.
Attaché, Mr. Fernando Cesar de Bittencourt Berenguer, 265 Laurier Avenue East.

LEGATION OF THE ARGENTINE REPUBLIC

5 Rideau Gate, Ottawa.

Envoy Extraordinary and Minister Plenipotentiary, Dr. Pablo Santos Muñoz (June 3, 1941).
First Secretary, Dr. Raúl Rodriguez Araya.
Naval and Air Attaché, Captain Alberto Brunet.
Commercial Attaché, Dr. Héctor Scarpellini.
Chancellor, Mr. Eduardo Leguizamón.

LEGATION OF POLAND

Envoy Extraordinary and Minister Plenipotentiary, Victor Podoski. (March 27, 1942). 333 Chapel St., Ottawa.
Secretary of Legation: Adam Zurowski.
Military Attaché: Lieutenant-Colonel Janusz Ilinski
Financial Counsellor: Stefan Michalski.

LEGATION OF NORWAY

Envoy Extraordinary and Minister Plenipotentiary: Daniel Steen (April 2, 1942). 25 Cartier St., Ottawa.
First Secretary: Knut Lykke.
Military Attaché: Lieutenant-Colonel Valdemar Ebbesen.
Naval Attaché: Commander E. G. Hostvedt.

LEGATION OF YUGOSLAVIA

Envoy Extraordinary and Minister Plenipotentiary: Dr. Isidor Cankar. (May 15, 1942). 292 Laurier Ave. East, Ottawa.
Counsellor: Radoje Nikolic.
Counsellor: Dr. Stojan Gavrilovic.

LEGATION OF GREECE

Envoy Extraordinary and Minister Plenipotentiary: George Depasta. (June 5, 1942). Suite 110, Chateau Laurier, Ottawa.

LEGATION OF CHILE

Envoy Extraordinary and Minister Plenipotentiary: Dr. Eduardo Grove (September 15, 1942). 480 Manor Rd., Rockcliffe Park, Ottawa.
First Secretary: Humberto Diaz-Casanueva.
Military Attaché: Lt.-Col. Pedro N. Calderon.

LEGATION OF CZECHOSLOVAKIA

Envoy Extraordinary and Minister Plenipotentiary: Dr. Frantisek Pavlasek. (August 14, 1942). 171 Clemow Avenue, Ottawa.

LEGATION OF THE UNION OF SOVIET SOCIALIST REPUBLICS

Envoy Extraordinary and Minister Plenipotentiary: Feodor Gousev (October 21, 1942). Chateau Laurier Hotel, Ottawa.
Counsellor: Gregori I. Tounkin.
First Secretary: Sergei M. Kudriavtzev.
Commercial Attaché: Ivan I. Krotov.
Second Secretary: Vitali G. Pavlov.
Third Secretary: Roman N. Ovsienko.
Attachés: F. I. Vidiasov; Ivan I. Volenko; Nikolai P. Uspenski.

FOREIGN CONSULS IN CANADA

(In the following List C.G. means Consul General; C., Consul; V.C., Vice-Consul; A.C., Acting Consul; Agt., Agent.)

ARGENTINE REPUBLIC.—
Ottawa, Ont., The Legation .....5 Rideau Gate
Montreal, Que., *S. Aguilar, C.G., 1111 Beaver Hall Hill.
Quebec, Que......*J. C. Rollino, C., 78 Moncton Ave.
Saint John, N.B., H. H. McLean, A.V.C., 50 Princess St.
Toronto, Ont......*E. R. Piaggio, C.
Vancouver, B.C., P. F. Bernard, A.V.C., 2207 W. 47th St.

BELGIUM.—
Edmonton, Alta., M. Polet, C., 611 Investment Bldg.
Halifax, N.S......A. N. Jones, C., P.O. Box 52
London, Ont......C. Legon, C.A.
Ottawa, Ont., ...A. Major, C., 395 Laurier Ave. E.
Prince Rupert, B.C. .....T. Collart, V.C.
Quebec, Que...M. Koetz, C., 20 Raymond Casgrain St.
Saint John, N.B., R. G. McInerney, C., 108 Prince William St.
Sydney, N.S., E. I. Martheleur, V. C., c/o Dominion Steel Coal Corp.
Toronto, Ont......R. Fennell, C., 301 Jarvis St.
Vancouver, B.C......L. Van Aken, A.C.G., 909 Rogers Bldg.
Victoria, B.C., R. O. D. Harvey, C., L. J. Eekman, A.C.
Winnipeg, Man .....S. J. Dale, A.C., 290 Garry St.

BOLIVIA.—
Montreal, Que., Paul Viau, C., 1809 Sherbrooke St. E.
Vancouver, B.C......C. Johnson, C.
Victoria, B.C...... J. H. Beatty, C., Central Bldg.

BRAZIL.—
Ottawa, Ont., Legation.....140 Wellington St.
Montreal, Que., *H. P. de Vasconcellos, C.G., *P. B. Pinto da Silva, V.C., 1117 St. Catherine St. W.
Vancouver, B.C., A. P. Watkins, V.C., 325 Howe St.

FOREIGN CONSULS IN CANADA—*Continued*

CHILE.—
Ottawa, Ont. The Legation..... ..480 Manor Rd.
Toronto, Ont. Luis E. Feliu H., C.G., 37 Cluny Drive
Montreal, Que ....*E. Bustos, C.G., 1410 Stanley St.
Vancouver, B.C......H. J. Morris, C. 550 Beatty St.
Quebec, Que...... .....Juan Vega R. (C.)

CHINA.—
Ottawa, Ont., The Legation....201 Wurtemburg St.
Vancouver, B.C., Chao-ying Shih, C.G., *Yu Pei-chun, V.C., 510 Hastings St. W.
Toronto, Ont., Fung Kat-shau, C., Ong Ho-ching, V.C.

COLOMBIA.—
Montreal, Que., *E. de H. Castello, C.G., 4237 Sherbrooke St. W.
Vancouver, B.C.....H. J. Morris, C., 550 Beatty St.

COSTA RICA.—
Montreal. Que......Wilfrid Carcaud, C.
Quebec, Que......V. G. Calleja, C.
Toronto, Ont., H. Colquhoun, C., 88 Richmond St. W.
Vancouver, B.C...J. H. Hamilton, C., Marine Bldg.

CUBA.—
Halifax, N.S......*L. Sotto, C., 435 Barrington St.
Ottawa, Ont., *M. Harrington, C.G., *A. De Leon, C., 39 Fifth Avenue.

CZECHOSLOVAKIA.—
Ottawa, Ont., Legation.....171 Clemow Ave.
Montreal, Que...... .....J. Gardavsky, C.G. 1440 St. Catherine St. W.
Toronto, Ont; H. H. Van Wart, C., 45 Richmond St. W.
Winnipeg, Man., M. B. Steinkopf, C., 500 Canada Bldg.

DENMARK.—
Calgary, Alta., E. Petersen, V.C., 8th Ave. & 1st St. E.
Edmonton, Alta., C. E. Christensen, V. C., 10531 - 102nd St.
Halifax, N.S......H. I. Mathers, C., 10 Prince St.
Montreal, Que., *G. B. Holler, C.G. for Dom. of Can., *J. V. Rechendorf, V.C., 1440 St. Catherine St W.
Port Arthur, Ont., O. F. Strange, V.C., 124 Summit Ave.
Quebec, Que.....W. H. Petry, V.C., 81 St. Peter St.
Regina, Sask., F. J. James, V.C., 1836-38 Hamilton St.
Saint John, N.B., T. P. Larsen, V.C., 19-20 Sth. Wharf
Saskatoon, Sask., L. Stilling, V.C., cor. 25th St. and Ontario Ave.
Toronto, Ont......D. V. Klein, C., 11 Nelson St.
Vancouver, B.C...L. L. Jessen, C., 834 Pender St. W
Winnipeg, Man., G. L. Johannson, C., 910 Palmerston Ave.

DOMINICAN REPUBLIC.—
Halifax, N.S......J. G. Quigley, C., 257 Jubilee Rd.
Montreal, Que... .....*J. Ricardo, 1410 Stanley St.
Toronto, Ont... .J. U. Garcia, C., 19a Bloor St. W.

ECUADOR.—
Montreal, Que.....2117 Kimberley St.

GREECE.—
Ottawa, Ont., ..Legation, Suite 110, Chateau Laurier
Montreal, Que., *N. G. Tserepis, C. G., 1410 Stanley St.
Toronto, Ont......F. M. Moffat, V.C., 199 Bay St.

GUATEMALA.—
Montreal, Que..L. P. Hébert, C., 3405 St. Denis St.
Vancouver, B.C., H. E. Hacking, C., 402 Pender St. W.

HAYTI.—
Halifax, N.S...R. M. Fielding, C., 435 Barrington St.
Montreal, Que....J. Legault, C., 455 Outremont Ave.
Quebec, Que.....L. Rouillard, C., 98 St Joseph St
Toronto, Ont..... .J. A. Gunn, C., 36 Toronto St.

ICELAND—
Winnipeg, Man., G. L. Johannsson, C., 190 Palmerston Ave.

LATVIA.—
Halifax, N.S......P. L. Whitman, C., P.O. Box 52
Montreal. Que., A. Gaboury, C.G., Mount Royal Hotel.
Toronto, Ont.. .. R. N. Bryson, C., 55 King St. W.
Vancouver, B.C...W. Savage, C., 744 Hastings St. W.

LIBERIA.—
Halifax, N.S......P. E. Hechler, C., Armdale P.O.

LITHUANIA.—
Toronto, G. L. P. Grant-Suttie, C.G., 110 St. George St.

LUXEMBURG.—
Quebec, Que.....M. Koetz, C., 20 Raymond Casgrain St.

MEXICO.—
Montreal, Que., *C. A. Calderon, C.G., 507 Castle Bldg.
Quebec, Que..... A. Turcot, C., 2 Chanseau
Vancouver, B.C......C. G. Alton, C., 619 Howe St.
Victoria, B.C...W. T. Keeble, C., 830 St. Charles St.

MONACO.—
Montreal, Que....M. Pasquin, C., 5 St. James St. E.

NETHERLANDS.—
Calgary, Alta., T. L. O'Keefe, V.C., Suite 21-24 Land Bldg., Cor. 9th Ave. & 1st St. W.
Chatham, Ont ...G. M. Dodman, V.C., 14 Fifth St.
Fort William, Ont.....F. Babe, V.C.
Halifax, N.S...F. K. Warren, V.C., Royal Bank Chbrs.
Montreal, Que., *G. P. Luden, C.G., 1410 Stanley St., or P.O. Box 95, Ottawa.
Quebec, Que...Dr. W. P. Percival, V.C., 53 Dalhousie St.
Regina, Sask..... .Dr. D. J. Thom, V.C.
Saint John, N. B., H. A. Porter, V.C., 108 Prince William St.
Sydney, N.S......C. D. Ryan, V.C., 188 Charlotte St.
Toronto, Ont....J. C. McRuer, C., 100 Adelaide St. W.
Vancouver, B.C., J. V. C. Ruardi Wichers, A.C., 525 Seymour St. W.
Victoria, B.C., W. G. C. Holland, V.C., 922 Government St.
Winnipeg, Man., L. J. F. Van Riemsdijk, C., 400 National Trust Bldg.
Edmonton, Alta.....L. D. Hyndman, V.C.

NICARAGUA.—
Montreal, Que., Paul Viau, C.G. 1809 Sherbrooke St. E.

NORWAY.—
Campbellton, N.B., H. F. G. Bridges, V.C., Bank of Nova Scotia Bldg.
Camrose, Alta., I. A. Christenson, V.C., P.O. Box 490
Estevan, Sask. ..H. A. Westergaard, C., 12th Ave.
Fort William, Ont., O. Styffe, V.C., 104 Cuthbertson Block.
Halifax, N.S......H. I. Mathers, C., 10 Prince St.
Louisburg, N. S......G. D. D. Lewis, V.C.
Montreal, Que., *D. Steen, C. G. for the Dominion of Canada, *K. Lykke, V.C., 1410 Stanley St.
Newcastle, N.B .....D. S. Creaghan, V.C.
North Sydney, N.S......W. Hacket, V.C.
Ottawa, Ont., The Legation..... 25 Cartier St.
Port Arthur, Ont......O. Styffe, V.C., No. 5 Dock
Prince Rupert, B.C......John Dybhavn, V.C.
Quebec, Que....W. E. Brodie, A.V.C., 27 St. John St.
Saint John, N.B., H. E. Kane, V.C., 145 Prince William St.
Sydney, N.S. J. A. Young, V.C., 181 Charlotte St.
Toronto, Ont., Capt. T. O. Omejer, V.C., 127 Delaware Ave
Vancouver.....H. Worsoe, C., 991 Hastings St. W.
Victoria, B.C......E. H. King, V.C., 1010 Langley St.
Winnipeg, Man......C. T. Kummen, C., 317 Fort St.

PANAMA.—
Halifax, N.S......C. Mestre, C., 51 Upper Water St.
Montreal. Que .....N. Tetrault, C., 509 McGill St.
Saint John, N.B....J. N. Cochrane, C., 11 S. Wharf.
Toronto, Ont.....E. Le Feuvre, C., 169 Yonge St.
Vancouver, B.C...E. G. Johnson, C., 570 Granville St.

PERU.—
Ottawa, Ont.....*H. F. Davila, 369 Stewart St.
Montreal, Que ... J. H. Piquell, C., Sun Life Bldg.
Toronto, Ont.....S. Q. Echaniz, C., 200 Bloor St. E.
Vancouver, B.C., *J. C. Mogneschi, C.G., 850 Hastings St. W.

POLAND.—
Ottawa. Ont., The Legation.....333 Chapel St.
Montreal. *Dr. T. Brzezinski, V.C., 1410 Stanley St.
Regina, Sask .....J. McAra, C.A., 1855 Scarth St.
Vancouver. B.C....B. S. Brown, C., 822 Rogers Bldg.
Winnipeg, Man...*Dr. J. Szygowski, C., 238 Roslyn Rd.

PORTUGAL.—
Montreal, Que., Dr. E. Dubeau, C., 400 Sherbrooke St. E.
North Sydney. N.S. W. Hackett, V.C., Commercial St.
Saint John, N.B....H. A. Allison, C., 4 North Wharf
Toronto. Ont...J. B. Maclean, C., 481 University Ave.

FOREIGN CONSULS IN CANADA—*Continued*

SALVADOR.—
Montreal, Que., L. Marcotte, C., Canada Cement Bldg.
Toronto, Ont .....F. Hipwell, C., 160 Bloor St. W.
Vancouver, B.C......H. Dalton, C., 355 Burrard St.

SPAIN.—
Halifax, N.S......G. Webb, V.C., 10 Prince St.
Montreal, Que., *P. E. Schwartz, C.G., Sun Life Bldg.
North Sydney, N.S ..R. Sainthill, V.C., Queen St.
Quebec, Que.....H. Coulombe, V.C., 19 Aberdeen St.
Toronto, Ont....F. B. Robins, A.V.C., 156 Yonge St.
Vancouver, B.C....P. F. Bernard, V.C., 425 Howe St.

SWEDEN.—
Calgary, Alta., T. L. O'Keefe, V.C., 219 Grain Ex. Bldg.
Edmonton, Alta., E. R. T. Skarin, V.C., 11115-89th Ave.
Halifax, N.S., J. M. Davison, V.C., 436 Barrington St.
Montreal, Que., *Per Wijkman, C.G. for the Dom., 1462 Bishop St.
Newcastle, N.B., D. S. Creaghan, V.C, c/o J. D. Creaghan Co. Ltd.
Port Arthur and Fort William, Ont., J. Koreen, A.V.C., 315 Wolseley St., Fort William
Prince Rupert, B.C......O. Hanson, V.C.
Quebec, Que.....G. Dunn, V.C., Box 340
Sydney and *Nth. Sydney, N.S.*, O. N. Mann, V.C., 514 George St., Sydney
St. John, N.B., D. W. Ledingham, V.C., 22 King St.
Toronto, Ont.....J. E. Ander, 517 Jarvis St.
Vancouver, B.C., K. A. Stahl, A.C., 406-626 West Pender St.
Winnipeg, Man., Albert Hermanson, C. 470 Main St.

SWITZERLAND.—
Montreal, Que., *G. Jaccard, C.G., 1440 St. Catherine St., W.
Toronto, Ont.....J. Oertle, C., 64 Wellington St. W.
Vancouver, B.C..... .E. Bäschlin, C., 402 Pender St.
Winnipeg, Man.....M. Hauri, A.C., 416 Main St.

UNION OF THE SOVIET SOCIALIST REPUBLICS
Ottawa, Ont., The Legation..... Chateau Laurier
Halifax, N.S......M. S. Vavilov, C.

UNITED STATES.—
Calgary, Alta., *C. W. Allen, V.C., Toronto General Trust Bldg.
Edmonton, Alta., *John Randolph, C., 313 Empire Bldg.
Fort William, Ont.,*H. T. Goodier, C., 137 May St. N.
Fredericton, N.B. ..*F. C. Johnson, V.C., 606 Queen
Halifax, N.S., *E. C. Kemp, C.G., Bank of Nova Scotia Bldg.
Hamilton, Ont....*Clay Merrell, V.C., Sun Life Bldg.
Kenora, Ont..... ..... R. H. Moore, C.A.
Montreal Que. *H. M. Byington, C. G., 1410 Stanley
Niagara Falls, Ont..*L. W. Franklin, C., Newman Hill
Ottawa, Ont...*J F. Simmons, C.G., 100 Wellington
Port Arthur, Ont..... See Fort William
Quebec, Que.....*R. R. Winslow, C., 65 St. Ann
Regina, Sask., *Walter S. Reineck, C., 22 23 Canada Life Bldg.
Saint John, N.B......*T. D. Davis, C., 56 Germain
St. Stephen, N.B......*G. L. Brist, V.C.
Sarnia, Ont..... *C. E. B. Payne, V.C.
Toronto, Ont.. .....*N. Winship, C.G., 302 Bay St.
Vancouver. B.C....*P. R. Joselyn, C.G., 355 Burrard
Victoria, B.C......*R. P. Clark, C., 805 Government
Windsor, Ont., *G. K. Donald, C., Office Guaranty Trust Bldg.
Winnipeg, Man., A. W. Klieforth, C.G., 402 Tribune Bldg.

VENEZUELA.—
Halifax, N.S......R. H. Silver, V.C., P.O. Box 1088
Montreal, Que., *F. Pacanins, C.G. for Dom. 403 Clark Ave., Westmount
Toronto, Ont.....M Aiken, C., 701 Concourse Bld.
Vancouver, B.C., H. F. Harrison, C. 219 Marine Bldg

YUGOSLAVIA—
Ottawa, Ont., The Legation, 292 Laurier Ave. East.
Montreal, Que., *P. Cabric, C.G. 1440 St. Catherine St. W.

*Consular officers who are citizens of the country they represent, not engaged in any business or profession. other than their consular duties.

COST OF LIVING

Index Numbers of Living Costs in Eight Cities, December 1939, to September 1942. (August 1939=100)

Year and Month	Halifax	Saint John	Montreal	Toronto	Winnipeg	Saskatoon	Edmonton	Vancouver
1939								
December...	103.3	103.4	104.7	103.2	102.9	104.8	103.8	102.6
1940								
March.....	104.7	103.9	105.5	102.8	103.2	105.1	103.4	103.1
June.....	105.5	104.1	106.3	103.4	103.2	104.7	103.8	103.0
September...	107.6	105.2	108.2	105.0	104.3	105.8	104.0	103.8
December...	108.0	108.7	109.6	105.8	106.3	108.6	105.6	105.3
1941								
March.....	107.4	108.2	110.0	106.2	105.9	108.8	105.3	106.2
June.....	108.8	109.1	112.1	108.7	107.8	110.3	107.0	107.5
September...	112.6	112.9	116.0	113.0	111.7	115.1	111.4	112.0
December...	113.1	114.5	116.8	114.5	113.1	116.4	111.4	112.4
1942								
March.....	113.5	115.3	117.3	114.7	112.6	116.0	111.1	112.2
June.....	114.0	115.4	118.2	115.5	113.1	116.2	112.0	113.1
September...	115.3	116.3	118.5	116.0	114.1	116.3	113.1	115.1

COST OF LIVING INDEX

The following is the index which has been specified as the basis for calculating COST OF LIVING BONUS adjustments. The index is adjusted to August 1939=100.0.

Dominion Bureau of Statistics Number for October 1, 1942 .....117.8
(This is based on average for five years 1935-39=100).
Index Number for October 1942, adjusted to August 1939=100 Base 116.9

Following are index numbers for each month since the outbreak of war, using the index number for August 1939 as the base of 100:—

1939	1940	1941	1941	1942
August.....100.0	April.....103.8	January.....107.4	October.....114.6	May.....115.2
September...100.0	May.....104.1	February....107.3	November...115.4	June.....115.8
October.....102.7	June.....104.1	March.....107.3	December...114.9	July.....117.0
November...103.0	July.....104.8	April.....107.7	1942	August.....116.8
December...103.0	August.....105.1	May.....108.5		September...116.5
1940	September...105.6	June.....109.6	January.....114.5	October.....116.9
January.....103.0	October.....106.2	July.....111.0	February....114.8	November...
February....103.0	November...106.9	August.....112.8	March.....115.0	December...
March.....103.8	December...107.1	September...113.8	April.....115.0	

LIEUTENANT-GOVERNORS OF PROVINCES FROM 1867

(Lieutenant-Governors are styled "His Honour" during office, and "Honourable" for life.)

ONTARIO

Name.	*Date of Appointment.*	*Name.*	*Date of Appointment.*
Major-Gen. H. W. Stisted	July 1, 1867	Sir William Mortimer Clark	April 20, 1903
W. P. Howland	July 14, 1868	Sir John M. Gibson	Sept. 22, 1908
John W. Crawford	Nov. 5, 1873	Lieut.-Col. Sir John S. Hendrie	Sept. 26, 1914
D. A. Macdonald	May 18, 1875	L. H. Clarke	Nov. 27, 1919
John Beverly Robinson	June 30, 1880	Col. Henry Cockshutt	Sept. 10, 1921
Sir Alexander Campbell	Feb. 8, 1887	William Donald Ross	Dec. 30, 1926
Sir George A. Kirkpatrick	May 30, 1892	Col. Herbert A. Bruce, R.A.M.C., M.D., F.R.C.S.	Oct. 25, 1932
Sir Oliver Mowat	Nov. 18, 1897	Albert Matthews, LL.D.	Nov. 30, 1937

QUEBEC

Sir N. F. Belleau	July 1, 1867	Sir Pierre Evariste Leblanc	Feb. 9, 1915
Sir N. F. Belleau	*Jan. 31, 1868	Right Hon. Sir Charles Fitzpatrick (died June 17, 1942)	Oct. 21, 1918
Réné Edouard Caron	Feb. 11, 1873	Louis P. Brodeur	Oct. 31, 1923
Luc Letellier de St. Just	Dec. 15, 1876	Narcisse Pérodeau	Jan. 8, 1924
Théodore Robitaille	July 26, 1879	Sir Lomer Gouin	Jan. 10, 1929
L. F. R. Masson	Nov. 7, 1884	Henry George Carroll, K.C., LL.B., LL.D (died Aug. 20, 1939)	Apr. 2, 1929
A. R. Angers	Oct. 24, 1887	Esioff Leon Patenaude, P.C., K.C.	May 3, 1934
Sir J. A. Chapleau	Dec. 5, 1892	Major-Gen. Sir Marie Joseph Eugene Fiset, K.B., C.M.G., D.S.O., M.D.	Dec. 30, 1939
L. A. Jetté	Feb. 2, 1898		
Sir Louis A. Jetté	*Feb. 2, 1903		
Sir Charles A. P. Pelletier	Sept. 4, 1908		
Sir Francois Langelier	May 5, 1911		

NOVA SCOTIA

Lieut.-Gen. Sir W. F. Williams	July 1, 1867	James D. McGregor	Oct. 18, 1910
Major-Gen. Sir C. Hastings Doyle	Oct. 18, 1867	David MacKeen	Oct. 19, 1915
Lieut.-Gen. Sir C. Hastings Doyle	*Jan. 31, 1868	McCallum Grant	Nov. 29, 1916
Sir E. Kenny (acting)	May 31, 1870	McCallum Grant	*Mar. 21, 1922
Joseph Howe	May 1, 1873	Jas. Robson Douglas	Jan. 23, 1925
A. G. Archibald	July 4, 1873	Jas. Cranswick Tory	Sept. 24, 1925
Matthew Henry Richey	July 4, 1883	Frank Stanfield	Dec. 2, 1930
A. W. McLelan	July 9, 1888	Walter H. Covert, K.C.	Oct. 5, 1931
Sir Malachy Bowes Daly	July 11, 1890	Robert Irwin (died June 13, 1941)	May 1, 1937
Sir Malachy Bowes Daly	*July 29, 1895	Frederick F. Mathers	May 31, 1940
Alfred G. Jones	Aug. 7, 1900	Henry E. Kendall, M.D.	Nov. 17, 1942
Duncan C. Fraser	Mar. 27, 1906		

NEW BRUNSWICK

Major-Gen. C. Hastings Doyle	July 1, 1867	Jabez B. Snowball	Feb. 5, 1902
Col. F. P. Harding	Oct. 18, 1867	L. J. Tweedie	Mar. 2, 1907
L. A. Wilmot	July 14, 1868	Josiah Wood	Mar. 6, 1912
Samuel Leonard Tilley	Nov. 5, 1873	G. W. Ganong	June 29, 1916
E. Baron Chandler	July 16, 1878	William Pugsley	Nov. 6, 1917
Robert Duncan Wilmot	Feb. 11, 1880	William Frederic Todd	Feb. 24, 1923
Sir Samuel Leonard Tilley	Oct. 31, 1885	Maj.-Gen. Hugh Havelock McLean, K.C., V.D., LL.D.	Dec. 28, 1928
John Boyd	Sept. 21, 1893	Col. Murray MacLaren, C.A.M.C. C.M.G., LL.D., etc.	Feb. 5, 1935
John A. Fraser	Dec. 20, 1893	William G. Clark	Mar. 5, 1940
A. R. McClelan	Dec. 9, 1896		

MANITOBA

A. G. Archibald	May 20, 1870	Sir D. H. McMillan	*May 11, 1906
Francis Goodschall Johnson	April 9, 1872	Sir D. C. Cameron	Aug. 1, 1911
Alexander Morris	Dec. 2, 1872	Sir James A. M. Aikins	Aug. 3, 1916
Joseph Ed. Cauchon	Dec. 2, 1877	Sir James A. M. Aikins	*Aug. 7, 1921
James C. Aikens	Sept. 22, 1882	Lt.-Col. Theodore Arthur Burrows	Oct. 9, 1926
J. C. Schultz	July 1, 1888	James Duncan McGregor	Jan. 25, 1929
J. C. Patterson	Sept. 2, 1895	William Johnston Tupper, K.C.	Dec. 1, 1934
Sir D. H. McMillan	Oct. 16, 1900	Roland Fairbairn McWilliams, K.C.	Nov. 1, 1940

BRITISH COLUMBIA

J. W. Trutch	July 20, 1871	T. W. Patterson	Dec. 3, 1909
Albert Norton Richards	July 20, 1876	Sir Frank S. Barnard	Dec. 5, 1914
Clement F. Cornwall	July 20, 1881	Col. E. G. Prior	Dec. 9, 1919
Hugh Nelson	Feb. 8, 1887	Walter C. Nichol	Dec. 24, 1920
Edgar Dewdney	Nov. 1, 1892	Robt. Randolph Bruce	Jan. 21, 1926
Thomas R. McInnes	Nov. 18, 1897	John Wm. Fordham Johnson	Aug. 1, 1931
Sir Henri G. Joly de Lotbinière	June 21, 1900	Eric Werge Hamber, B.A.	May 1, 1936
James Dunsmuir	May 11, 1906	Lt.-Col. William Culham Woodward	Dec. 10, 1941

*Second Term.

LIEUTENANT-GOVERNORS OF PROVINCES FROM 1867—*Continued*

PRINCE EDWARD ISLAND

W. C. F. Robinson	June 10, 1873	Benjamin Rogers	June 1, 1910
Sir Robert Hodgson	July 4, 1874	A. C. Macdonald	June 2, 1915
Thomas H. Haviland	July 14, 1879	Murdock McKinnon	Sept. 3, 1919
Andrew Archibald Macdonald	Aug. 1, 1884	Frank R. Heartz	Sept. 8, 1924
Jedediah S. Carvell	Sept. 21, 1889	Charles Dalton	Nov. 29, 1930
Geo. Wm. Howlan	Feb. 21, 1894	George Desbrisay De Blois	Dec. 28, 1933
P. A. MacIntyre	May 13, 1899	Bradford W. Le Page	Oct. 2, 1939
D. A. McKinnon	Oct. 3, 1904		

SASKATCHEWAN

A. E. Forget	Sept. 1, 1905	Henry Wm. Newlands, K.C.	*Feb. 22, 1926
Geo. W. Brown	Oct. 5, 1910	Lt.-Col. Hugh Edwin Munroe, M.D., F.A.C.S., O.B.E.	Mar. 31, 1931
Sir Richard Stuart Lake	Oct. 6, 1915	Archibald Peter McNab	Oct. 1, 1936
Henry Wm. Newlands, K.C.	Feb. 17, 1921		

ALBERTA

George H. V. Bulyea	Sept. 1, 1905	Dr. William Egbert	Oct. 20, 1925
George H. V. Bulyea	*Oct. 5, 1910	Wm. Legh Walsh	Apr. 24, 1931
Robert George Brett	Oct. 6, 1915	Lt.-Col. Philip Carteret Hill Primrose	Oct. 1, 1936
Robert George Brett	*Oct. 20, 1920	John Campbell Bowen	Mar. 20, 1937

*Second term.

PROVINCIAL PREMIERS SINCE CONFEDERATION

(*Provincial Premiers are styled "Honourable" during office*)

The following provinces entered Confederation on July 1, 1867:—

New Brunswick Nova Scotia Ontario Quebec

British Columbia entered Confederation July 20, 1871; Manitoba July 15, 1870; Prince Edward Island, July 1, 1873; the provinces of Alberta and Saskatchewan were established September 1, 1905.

ONTARIO

Name	*Assumed Office*	*Name*	*Assumed Office*
John Sandfield Macdonald, *Unionist*	July 16, 1867	William Hearst, *Con*	Oct. 2, 1914
Edward Blake, *Lib*	Dec. 20, 1871	Ernest C. Drury, *Farmers*	Nov. 14, 1919
Oliver Mowat, *Lib*	Oct. 25, 1872	George Howard Ferguson, *Con*	July 16, 1923
Arthur S. Hardy, *Lib*	July 25, 1896	George S. Henry, *Con*	Dec. 15, 1930
George W. Ross, *Lib*	Oct. 21, 1899	Mitchell F. Hepburn, *Lib*	July 10, 1934
James P. Whitney, *Con*	Feb. 8, 1905	Gordon Daniel Conant, *Lib*	Oct. 22, 1942

QUEBEC

P. J. Chauveau, *Con*	July 15, 1867	C. E. B. de Boucherville, *Con*	Dec. 21, 1891
G. Ouimet, *Con*	Feb. 26, 1873	L. O. Taillon, *Con*	Dec. 16, 1892
C. E. B. de Boucherville, *Con*	Sept. 2, 1874	E. J. Flynn, *Con*	May 12, 1896
H. G. Joly, *Lib*	Mar. 8, 1878	F. G. Marchand, *Lib*	May 26, 1897
J. A. Chapleau, *Con*	Oct. 30, 1879	S. N. Parent, *Lib*	Oct. 3, 1900
J. A. Mousseau, *Con*	July 31, 1882	Sir L. Gouin, *Lib*	Mar. 23, 1905
J. J. Ross, *Con*	Jan. 23, 1884	Louis Alexandre Taschereau, *Lib*	July 8, 1920
L. O. Taillon, *Con*	Jan. 25, 1887	Adélard Godbout, *Lib*	June 11, 1936
H. Mercier, *Lib*	Jan. 27, 1887	Maurice Duplessis, K.C., *Union Nat.*	Aug. 17, 1936
		Adélard Godbout, *Lib*	Nov. 8, 1939

NOVA SCOTIA

Hiram Blanchard, *Con*	July 4, 1867	George Henry Murray, *Lib*	July 20, 1896
William Annand, *Lib*	Nov. 7, 1867	Ernest Howard Armstrong, *Lib*	Jan. 24, 1923
Philip Carteret Hill, *Lib*	May. 11, 1875	Edgar Nelson Rhodes, *Con*	July 16, 1925
Simon Hugh Holmes, *Con*	Oct. 22, 1878	Gordon Sidney Harrington, *Con*	Aug. 11, 1930
John Sparrow David Thompson, *Con*	May, 25, 1882	Angus Lewis Macdonald, *Lib*	Sept. 5, 1933
William Thomas Pipes, *Lib*	Aug. 3, 1882	A. Stirling MacMillan, *Lib*	July 10, 1940
William Stevens Fielding, *Lib*	July 26, 1884		

NEW BRUNSWICK

A. R. Wetmore, *Con*	1867	J. D. Hazen, *Con*	Mar. 24, 1908
G. E. King, *Con*	1872	James K. Flemming, *Con*	Oct. 16, 1911
J. J. Fraser, *Con*	1878	George J. Clarke, *Con*	Dec. 17, 1914
D. L. Hannington, *Con*	1882	James A. Murray, *Con*	Feb. 1, 1917
A. G Blair, *Lib*	1883	Walter E. Foster, *Lib*	April 4, 1917
Jas. Mitchell, *Lib*	July, 1896	Peter J. Veniot, *Lib*	Feb. 28, 1923
H. R. Emmerson, *Lib*	Oct. 29, 1897	John B. M. Baxter, *Con*	Sept. 14, 1925
L. J. Tweedie, *Lib*	Aug. 31, 1900	Chas. D. Richards, *Con*	May 19, 1931
Wm. Pugsley, *Lib*	Mar. 6, 1907	L. P. D. Tilley, *Con*	June 1, 1933
C. W. Robinson, *Lib*	May 31, 1907	A. Allison Dysart, K.C., *Lib*	July 16, 1935
		J. B. McNair, K.C. *Lib*	March 13, 1940

PROVINCIAL PREMIERS SINCE CONFEDERATION—*Continued*

MANITOBA

Alfred Boyd	Sept. 16, 1870	David Howard Harrison, *Con.*	Dec. 26, 1887
Marc Amable Girard	Dec. 14, 1871	Thomas Greenway, *Lib.*	Jan. 19, 1888
Henry Joseph Hynes Clarke	Mar. 14, 1872	Sir Hugh John Macdonald, *Con.*	Jan. 10, 1900
Marc Amable Girard	July 8, 1874	Sir Rodmond Palen Roblin, *Con.*	Oct. 29, 1900
Robert A. Davis	Dec. 3, 1874	Tobias Crawford Norris, *Lib.*	May 12, 1915
John Norquay, *Con.*	Oct. 16, 1878	John Bracken, *Lib.-Prog.*	Aug. 8, 1922

Previous to 1878 there were no marked political distinctions or parties organized on parallel lines to Dominion organizations.

BRITISH COLUMBIA

John Foster McCreight	Dec. 1871	Charles Augustus Semlin	Aug. 12, 1898
Amor DeCosmos	Dec. 23, 1872	Joseph Martin	Mar. 1, 1900
George Anthony Walkem	Feb. 11, 1874	James Dunsmuir	June 15, 1900
Andrew Charles Elliott	Feb. 1, 1876	Edward Gawler Prior	Nov. 21, 1902
George Anthony Walkem	June 25, 1878	Sir Richard McBride, *Con.*	June 1, 1903
Robert Beaven	June 13, 1882	William John Bowser, *Con.*	Dec. 15, 1915
William Smithe	Jan. 30, 1883	Harlan Carey Brewster, *Lib.*	Nov. 19, 1916
Alexander Edmund Batson Davie	Apr. 1, 1887	John Oliver, *Lib.*	Mar. 6, 1918
John Robson	Aug. 3, 1889	John Duncan MacLean, M.D., *Lib.*	Aug. 20, 1927
Theodore Davie	July 2, 1892	Simon Fraser Tolmie, V.S., *Con.*	Aug. 20, 1928
John Herbert Turner	Mar. 4, 1895	Thomas Dufferin Pattullo, *Lib.*	Nov. 15, 1933
		John Hart, *Lib.*	Dec. 9, 1941

Previous to 1903 governments were not formed on strict party lines.

During the period 1867 to Confederation in 1871 the chief officer of the Government was not known by the term "premier". The following were "Colonial Secretary and presiding member":—

Arthur N. Birch, 1867 W. G. A. Young (acting), 1868-1869 Philip J. Hankin, 1870-1871

PRINCE EDWARD ISLAND

J. C. Pope, *Con.*	1873	John A. Mathieson, K.C, *Con.*	Dec. 2, 1911
L. C. Owen, *Con*	1873	Aubin E. Arsenault, K.C., *Con.*	June 21, 1917
L. H. Davies, Q.C., *Lib.*	1876	J. H. Bell, K.C., *Lib.*	Sept. 9, 1919
W. W. Sullivan, Q.C., *Con.*	1879	James D. Stewart, K.C., *Con.*	Sept. 5, 1923
N. McLeod, Q.C., *Con.*	1889	Albert C. Saunders, K.C., *Lib.*	Aug. 12, 1927
F. Peters, Q.C., *Lib.*	1891	Walter M. Lea, *Lib.*	May, 20, 1930
A. B. Warburton, Q.C., *Lib.*	1897	James D. Stewart, K.C., *Con.*	Aug. 29, 1931
D. Farquarson, *Lib.*	1898	William J. P. MacMillan, M.D., C.M., F.A.C.S., *Con.*	Oct. 14, 1933
A. Peters, K.C., *Lib.*	Dec. 29, 1901	Walter M. Lea, *Lib.*	Aug. 15, 1935
F. L. Haszard, K.C., *Lib.*	Feb. 1, 1908	Thane A. Campbell, K.C, *Lib.*	Jan. 14, 1936
H. James Palmer, K.C, *Lib.*	May 16, 1911	(re-elected May 18, 1939).	

SASKATCHEWAN

Walter Scott, *Lib*	Sept. 5, 1905	James Thomas Milton Anderson, *Con.*	Sept. 9, 1929
William Melville Martin, *Lib.*	Oct. 20, 1916	James Garfield Gardiner, *Lib.*	July 19, 1934
Charles Avery Dunning, *Lib.*	April 5, 1922	W. J. Patterson, *Lib.*	Nov. 1, 1935
James Garfield Gardiner, *Lib.*	Feb. 26, 1926	(re-elected June 8, 1938).	

ALBERTA

Alexander Rutherford, *Lib.*	Sept. 2, 1905	John Edward Brownlee, *U. Farmers*	Nov. 23, 1925
Arthur L. Sifton, *Lib.*	May 26, 1910	Richard Gavin Reid, *United Farmers.*	July 10, 1934
Charles Stewart, *Lib.*	Oct. 30, 1917	Wm. Aberhart, *Social Credit*	Sept. 3, 1935
Herbert Greenfield, *United Farmers.*	Aug. 13, 1921	(re elected March 21, 1940)	

DOMINION PARLIAMENTARY REPRESENTATION

PARLIAMENT OF CANADA

The Parliament of the Dominion of Canada consists of the Senate with 96 members and the House of Commons with 245 members, senators being appointed for life by the Governor-General and members of the House of Commons being elected by the people. The ordinary legal limit of duration for each Parliament is five years, sitting at least once each year. The Speaker is appointed by the House.

HOUSE OF COMMONS

A redistribution Act, passed after each census, readjusts the number of representatives in the House of Commons in accordance with rules laid down in Section 51 of the British North America Act, 1867, of the Imperial Parliament. These rules provide that the province of Quebec shall always have a fixed number of 65 members and that there shall be assigned to each of the other provinces such a number of members as will bear the same proportion to the number of its population (ascertained by the census) as the number 65 bears to the population of Quebec. However, by an amendment to the British North America Act passed by Imperial Parliament in 1915, it was enacted that "notwithstanding anything in the said Act, a province shall always be entitled to a number of members in the House of Commons not less than the number of senators representing such province." As a consequence of this amendment the representation of Prince Edward Island has remained at 4 members.

As a result of the census of 1921, a Bill was passed at the close of the 1924 session providing for a representation in the fifteenth Parliament of 245 members. Following the 1931 Census the Representation Act, 1933, redistributed membership as follows:

Ontario, 82, Quebec 65, N.S. 12, N.B. 10, Manitoba, 17, B.C. 16, P.E.I. 4, Sask. 21, Alberta 17, Yukon 1, and subsequent General Elections took place on this basis.

A comparative tabulation of Provincial representation from 1867 appeared in the Canadian Almanac for 1938.

THE SENATE

Senators are appointed for life; must be British subjects and 30 years of age; must own lands worth net $4,000 in the province which they represent, and must be worth $4,000 above all debts. They must be residents of the province for which elected or of the electoral division in the Province of Quebec.

The Speaker is appointed by the Governor-General.

Since 1915 the numerical representation of the Senate by provinces is as follows: Prince Edward Island 4, Nova Scotia 10, New Brunswick 10, Quebec 24, Ontario 24, Manitoba, 6, Saskatchewan 6, Alberta 6, British Columbia, 6. Total 96.

PROVINCE OF ALBERTA

Established 1st Sept., 1905. Area 255,285 sq. miles. Population 1941—796,169. SEAT OF GOVERNMENT—EDMONTON

LIEUTENANT-GOVERNOR—The Honourable John Campbell Bowen $9,000.
Secretary, Capt. A. R. Gillies (*acting*)

EXECUTIVE COUNCIL

Premier, Minister of Education, and Attorney-General, Hon. William Aberhart, B.A..... $8,500
Provincial Secretary, and Minister of Trade and Industry, Hon. E. C. Manning..... 6,000
Minister of Agriculture, Hon. D. B. MacMillan. 6,000
Provincial Treasurer, Hon. Solon E. Low 6,000
Minister of Public Works, Railways and Telephones, Hon. W. A. Fallow..... $6,000
Minister of Lands and Mines, Hon. N. E. Tanner 6,000
Minister of Public Health, Hon. Dr. W. W. Cross. 6,000
Minister of Municipal Affairs, Hon. Lucien Maynard. 6,000

Clerk, R. A. Andison.

LEGISLATIVE ASSEMBLY, PROVINCE OF ALBERTA

Elected Mar. 21st, 1940; 9th Legislature. Maximum Duration, 5 Yrs—Sessional Indemnity, $2,000
Speaker, Hon. Peter Dawson, $1,500. *Deputy Speaker*, James Hartley $750
Clerk of Assembly, Robert A. Andison $3,000; *Legislative Counsel*, W. S. Grey, K C. (*acting*)

CONSTITUENCY.	NAME OF MEMBER.	PARTY.	ADDRESS.
Acadia-Coronation	C. E. Gerhart	*S.C.*	Coronation
Alexandra	S. A. Berg	*S.C.*	Marwayne
Athabaska	Gordon Lee	*S.C.*	Boyle
Banff-Cochrane	Frank Laut	*Ind.*	Crossfield
Beaver River	Hon. L. Maynard	*S.C.*	Edmonton
Bow Valley-Empress	W. E. Cain	*S.C.*	Brooks
Bruce	Dr. J. L. McPherson	*S.C.*	Ryley
Calgary	Hon. William Aberhart	*S.C.*	Edmonton
	Fred Anderson	*S.C.*	Calgary
	J. J. Bowlen,	*Ind. Lib.*	Calgary
	A. Davison	*Ind.*	Calgary
	J. C. Mahaffy	*Ind.*	Calgary
Camrose	C. I. Sayers	*S.C.*	Meeting Creek
Cardston	Hon. N. E. Tanner	*S.C.*	Edmonton
Clover Bar	F. M. Baker	*S.C.*	Edmonton
Cypress	F. D. Jackson	*Ind.*	Etzikom
Didsbury	E. M. Brown	*Ind.*	Acme
Drumheller	G. E. Taylor	*S.C.*	Drumheller
Edmonton	N. B. James	*S.C.*	Edmonton
	H J. Macdonald	*Ind. Lib.*	Edmonton
	Hon. E. C. Manning	*S.C.*	Edmonton
	J. Percy Page	*Ind.*	Edmonton
	Elmer E. Roper	*C.C.F.*	Edmonton
Edson	A. J. Morrison	*Lab.*	Calgary
Gleichen	D. J. McKinnon	*Ind.*	Carseland
Gr'nde Prairie	Dr. L. J. O'Brien	*Ind.*	Gr'nde Prairie
Grouard	J. H. Tremblay	*Lib.*	On Act. Serv.
Hand Hills	Hon. Dr. W. W. Cross	*S.C.*	Edmonton
Lac Ste Anne	A. V. Bourcier	*S.C.*	Edmonton
Lacombe	Hon. D. B. MacMillan	*S.C.*	Edmonton
Leduc	R. E. Ansley	*S.C.*	Edmonton
Lethbridge	Dr. P. M. Campbell	*Ind.*	Lethbridge
Little Bow	Rev. Peter Dawson	*S.C.*	Champion
Macleod	James Hartley	*S.C.*	Macleod
Medicine Hat	Dr. J. L. Robinson	*S.C.*	Medicine Hat
Okotoks-High River	J. T. Broomfield	*Ind.*	Turner Valley
Olds	N. E. Cook	*S.C.*	Olds
Peace River	E. J. Martin	*Ind.*	Fairview
Pembina	Geo. MacLachlan	*Ind.*	Clyde
Pincher Creek-Crowsnest	E. O. Duke	*S.C.*	Hillcrest
Ponoka	Percy McKelvey	*Ind.*	Ponoka
Red Deer	Alfred Speakman	*Ind.*	Edmonton
Redwater	James M. Popil	*S.C.*	Waskatenau
Rocky Mount'n	A. J. Hooke	*S.C.*	Edmonton
St. Albert	Lionel Tellier	*Ind.*	Legal
St. Paul	J.W. Beaudry	*S.C.*	St. Paul
Sedgewick	A. E. Fee	*S.C.*	Killam
Spirit River	H. E. Debolt	*S.C.*	Spirit River
Stettler	C. A. Reynolds	*S.C.*	Edmonton
Stony Plain	Mrs. C. R. Wood	*S.C.*	Stony Plain
Taber	R. S. Lee	*S.C.*	Barnwell
Vegreville	Hon. Solon E Low.	*S.C.*	Edmonton
Vermilion	Hon. W. A. Fallow.	*S.C.*	Edmonton
Wainwright	William Masson	*S.C.*	Irma
Warner	J. H. Walker	*Ind.*	Raymond
Wetaskiwin	Rev J.A. Wingblade	*S.C*	Wetaskiwin
Willingdon	William Tomyn	*S.C.*	Willingdon

S C.—Social Credit (Govt.) 36. *Ind.*—Independent 16. *Lab.*—Labour 1. *Lib.*—Liberal 1.
Ind. Lib.—Independent Liberal 2. *C.C.F.*—Canadian Co-operative Federation 1. Total 57.

The number of seats previous to the last general election was 63.

CHIEF DEPARTMENTAL OFFICERS

ATTORNEY GENERAL'S DEPARTMENT

Attorney-General ..... Hon. William Aberhart, B.A.
Deputy Attorney-General..... Geo. B. Henwood K.C.
Assistant Deputy Attorney-General, Collector of Succession Duties.....H. J. Wilson, K.C.
Solicitors, W. S. Gray, K.C.; J. J. Frawley, K.C.; J. W. McClung, K.C.; D. B. MacKenzie.
Official Guardian and Administrator of Estates of the Mentally Incompetent....H. J. Wilson, K.C.
Inspector of Land Titles and Legal Offices, Wilford Forbes, K.C., Calgary
Chief Coroner.....Dr. E. A. Braithwaite, Edmonton

DEPARTMENT OF PROVINCIAL SECRETARY

Provincial Secretary.....Hon. E. C. Manning
Deputy Provincial Secretary, Registrar of Companies and Superintendent of Insurance...E. Trowbridge
Acting Deputy Supt. of Insurance.....D. M. Ford
Manager Government Fire and Life Insurance Office and Fire Commissioner.....R. R. Moore
Chief Censor, Robt. Pearson. *Censor*, Mrs. J. McCaig
Theatre Inspector.....G. P. Barber
Chief Clerk Motor Vehicle Branch.....J. C. Tebby

DEPARTMENT OF TRADE AND INDUSTRY

Minister.....Hon. E. C. Manning
Deputy Minister.....W. D. King
Chairman, Board of Examiners, Tradesmen's Qualification Act.....R. J. Gaunt
Code Administrator, Calgary.....A. A. H. Reilly
Edmonton..... R. Craig
Fuel Oil Branch.....A. H. MacEwen

PUBLICITY AND TRAVEL BUREAU

Director..... Dan E. C. Campbell
Assistant Director.....H. D. Carrigan
Art Supervisor .....D. G. Sandilands

PROVINCIAL BUREAU OF STATISTICS

Statistician.....H. P. Brownlee

BOARD OF INDUSTRIAL RELATIONS

Administering the Hours of Work Act, the Industrial Standards Act, and Minimum Wage Act.
Chairman.....Clayton Adams
Standards Officer.....K. A. Pugh

PROVINCIAL MARKETING BOARD

Chairman and Chief Purchasing Agent Govt. Purchasing Agency.....George A. Clash
J. Lemmon (member)

ALBERTA PRICE SPREADS BOARD

Chairman, Deputy Minister of Trade and Industry.....W. D. King
Members: W. S. Gray, K.C.; Henry Jenkins; Walter S. Campbell.

ALBERTA TRADE COMMISSIONER

E. S. Clarry, 9 Toronto Street, Toronto and 724 Ottawa Electric Bldg., Ottawa.

CO-OPERATIVE ACTIVITIES

Credit Unions, Supervisor.....C. D. Denney
Co-operatives, Acting Supervisor....F. J. Fitzpatrick

FREIGHT AND TRAFFIC SUPERINTENDENT

J. Lemmon

TREASURY DEPARTMENT

Provincial Treasurer..... Hon. Solon E. Low
Deputy Provincial Treasurer.....J. F. Percival
Acting Supervisor Co-operative Credits..M. H. Pitcher
Secretary to Department.....H. J. Woodman
Acting Supt of Income Tax.....G. W. Northfield
Superintendent of Treasury Branches....A. K. Olive

DEPARTMENT OF AGRICULTURE

Minister.....Hon. D. B. MacMillan
Deputy Minister.....O. S. Longman
Acting Live Stock Commissioner.....A. A. Campbell
Prov. Veterinarian.....Dr. P. R. Talbot
Animal Pathologist..... Dr. T. Lloyd Jones
Provincial Apiarist.....W. G. LeMaistre
Dairy Commissioner.....D. H. McCallum
Field Crops Commissioner.....A. M. Wilson
Director Agricultural Extension.....R. M. Putnam
Supervisor, Junior Activities and Unemployed Youth Training, S. H. Gandier
Poultry Commissioner..... C. W. Traves
Acting Supervisor, Agricultural Relief Settlement.....E. B. Swindlehurst

WATER RESOURCES AND IRRIGATION

Director, Water Resources.....F. M. Sauder

DEPARTMENT OF LANDS AND MINES

Minister of Lands and Mines....Hon. N. E. Tanner
Deputy Minister of Lands and Mines...John Harvie
Departmental Solicitor.....T. C. Rankine
Land Agency Agent, Calgary..... M. Gossip
Land Agency Agent, Peace River.....R. Cruickshank
Superintendent of Mining Lands....J. W. Hamilton
Inspector of Mining Rights.....H. Ingrey
Director of Forestry.....T. F. Blefgen
Acting Assistant Director of Forestry....E. S. Huestis
Chief Timber Inspector.....F. W. Neilson
Radio Superintendent.....A. Earnshaw
Fish and Game Commissioner.....E. S. Huestis
Acting Supt. of Game.....D. E. Forsland
Acting Supt. of Fisheries.....H. B. Watkins
Superintendent, Technical Division.....T. W. Dalkin
Chief Inspector of Mines.....A. A. Millar
Inspector of Revenue.....
Acting Accountant.....E. R. Edwards
Statistician.....J. L. Irwin

SPECIAL AREAS BOARD

Head Office: Hanna, Alberta

Chairman.....A. C. McCully
Secretary.....D. M. Graham
Member.....J. R. McBeath
Supervisor, Edmonton.....J. H. Todrick
Special District Agents: Hanna, D. M. Graham; Oyen, R. B. Langley; Consort, D. J. Wilson; Lomond, S. Cherkas.

THE PETROLEUM AND NATURAL GAS CONSERVATION BOARD

Head Office, Calgary.

Chairman.....J. J. Frawley
Member (pro tempore)..... M. D. Kemp

DEPARTMENT OF MUNICIPAL AFFAIRS

Minister.....Hon. L. Maynard
Deputy Minister.....A. Soutter
Chief Municipal Inspector.....
Director of Assessments.....J. W. Judge
Supervisor of Field Service.....N. Rushton
Accountant.....C. G. MacGregor
Tax Recovery Officer.....K. C. Switzer
Chief Collector, Seed Grain Branch.....Wm. Hewlett

DEBT ADJUSTMENT BOARD

Chairman..N. G. Meldrum, Edmonton and Calgary

ALBERTA ASSESSMENT COMMISSION

Chairman..... G. M. Blackstock

DEPARTMENT OF PUBLIC HEALTH

Minister.....Hon. Dr. W. W. Cross
Deputy Minister.....Dr. M. R. Bow
Director, Communicable Disease Division and Medical Inspector of Hospitals....Dr. A. Somerville
Supervisor of Municipal Hospitals....E. E. Maxwell
Provincial Sanitary Engineer...D. B. Menzies, B.Sc.
Secretary to Department.....L. A. Patterson
Lecturer, Division of Health Education....F. T. Cook
Superintendent of Public Health Nursing Division
Miss K. S. Brighty
Vital Statistics Branch, Registrar.....Donald Mackie
Director Division of Social Hygiene...Dr. Harold Orr
Director of Provincial Laboratory...Dr. A. C. Rankin
Director of Tuberculosis Division.... Dr. A. H. Baker
Director of Guidance Clinic.....Dr. R. R. MacLean
Superintendent of Child Welfare and Superintendent of Mother's Allowance Act.....T. R. Blaine
Superintendent of the Provincial Training School for Mental Defectives, Red Deer.....
Director, Cancer Diagnostic Clinic,
Dr. G. H. Malcolmson

REGISTRAR OF BIRTHS, MARRIAGES AND DEATHS

Donald Mackie, Deputy Registrar-General, Vital Statistics Division, Land Titles Bldg., Edmonton.

APPROVED HOSPITALS

Receiving 45c per diem grant payable by the Department of Public Health.

H. =Hospital

ATHABASCA, Athabasca Municipal H. No. 13. BANFF, Mineral Springs H. BARRHEAD, St. Joseph's H. BASSANO, Bassano Municipal H. No. 6. BENTLEY, Community H. BERWYN, Ratepayers' Association of Peace H. BONNYVILLE, Katherine H. Prittie H.; St. Louis H. CALGARY, General H.; Holy Cross H.; Isolation H.; Junior Red Cross H.; Salvation Army Grace H. CAMROSE, St. Mary's H. CARDSTON, Cardston Municipal H. No. 5.

CARMANGAY, Little Bow Municipal H. No. 25. CASTOR, Our Lady of the Rosary H. CEREAL, Esler H. CLARESHOLM, Claresholm Municipal H. No. 24. COLD LAKE, John Neil H. COLEMAN, Miners' Union H. CONSORT, Consort Municipal H. No. 22. CORONATION, General H. DAYSLAND, Providence H. DESMARAIS, St. Martin's H. DIDSBURY, General H. DRUMHELLER, Drumheller Municipal H. No. 3. ECKVILLE, Medicine Valley Community H. EDMONTON, Beulah Rescue Home; General H.; Misericordia H.; Royal Alexandra H.; Isolation H.; St. Joseph's H.; University of Alberta H. EDSON, St. John's H. ELK POINT, Elk Point Municipal H. No. 18. EMPRESS, Cottage H.

FAIRVIEW, Community H. FORT MCMURRAY, St. Gabriel's H. FORT SMITH, N.W.T., General H. FORT VERMILION, St. Theresa H. GALAHAD, St. Joseph's H. GRANDE PRAIRIE, Grande Prairie Municipal H. No. 14. GRIMSHAW, Battle River H. HANNA, Hanna Municipal H. No. 9. HARDISTY, St. Anne's H. HIGH PRAIRIE, Providence H. HIGH RIVER, High River Municipal H. No. 11. INNISFAIL, Innisfail Municipal H. No. 16. ISLAY, Islay Municipal H. No. 4. JASPER, Seton H. KILLAM, General H. LACOMBE, Lacombe and District Community H. LAC LA BICHE, St. Catherine's H. LAMONT, Public H. LETHBRIDGE, Galt H.; Isolation H.; St. Michael's General H. LLOYDMINSTER, United Municipal H. No. 8. MACLEOD, General H. MAGRATH, Magrath Community Hospital. MANNVILLE, Mannville Municipal H. No. 1. MARWAYNE, Marwayne Nursing Home. MEDICINE HAT, General H.; Isolation H. MUNDARE, General H. MCLENNAN, Sacred Heart H. MYRNAM, Myrnam Municipal H. No. 23.

NORDEGG, General H. OLDS, General H. PEACE RIVER, Peace River Municipal H. No. 21. PINCHER CREEK, St. Vincent's H. PROVOST, Provost Municipal H. No. 12. RADWAY, St. Joseph's H. RED DEER, Red Deer Municipal H. No. 15. RIMBEY, St. Paul's H. ROCKY MT. HOUSE, Rocky Mountain House H. SMOKY LAKE, George McDougall H. SPIRIT RIVER, Community H. ST. PAUL, St. Theresa H. STETTLER, Stettler Municipal H. No. 20. TROCHU, St. Mary's H. TURNER VALLEY, Oilfields General H. VEGREVILLE, General H. VERMILION, Vermilion Municipal H. No. 2. VIKING, Viking Municipal H. No. 10. VILNA, Our Lady's H. VULCAN, Vulcan Municipal H. No. 19. WAINWRIGHT, Wainwright Municipal H. No. 17. WAYNE, General H. WESTLOCK, Immaculata H. WETASKIWIN, Community H. WILLINGDON, General H.

SCHOOL HEALTH INSPECTION

This is carried on either by local Board of Health or by school authorities.

DEPARTMENT OF PUBLIC WORKS

Minister.....Hon. W. A. Fallow
Deputy Minister.....Geo. H. N. Monkman
Chief Bridge Engineer.....N. W. Macpherson
Director of Surveys.....A. P. C. Belyea
Supt. of Maintenance.....E. D. Robertson
Supt. of Buildings.....W. D. Stacey
Highway Commissioner.....N. W. Macpherson
Director of Town Planning.....A. P. C. Belyea
Supt. of Construction.....A. Frame
Office Engineer.....L. H. McManus

MECHANICAL BRANCH

Chief Boiler Inspector, Mechanical Supt. Vernon Pearson
Assistant Chief Boiler Inspector.....A. Bradshaw
Chief Factory Inspector.....H. M. Bishop

HIGHWAY TRAFFIC BOARD
Terrace Building, Edmonton

Chairman.....George H. N. Monkman
Secretary.....W. T. Aiken
Member.....N. W. Macpherson

KING'S PRINTER

King's Printer.....A. Shnitka

AUDIT DEPARTMENT

Acting Provincial Auditor.....C. K. Huckvale
Acting Asst. Provincial Auditor.....J. M. Tweddle

DEPT. OF RAILWAYS AND TELEPHONES

Minister.....Hon. W. A. Fallow

TELEPHONE DEPARTMENT

Deputy Minister and General Manager of Telephones.....J. D. Baker
Comptroller.....A. M. Mitchell

PUBLIC ARCHIVES

Provincial Archivist, Mrs. Edith Gostick, Librarian Provincial Library.

ALBERTA LIQUOR CONTROL BOARD

Beaver House, 103rd Street, Edmonton

The system is Controlled Sale in Government Liquor Stores. For more detail see index.

Chairman.....John A. King
Secretary.....A. J. Mason

PUBLIC UTILITIES COMMISSIONER

Chairman.....G. M. Blackstock, K.C.
Secretary.....G. A. Thibault
Auditor.....E. R. Roach

WORKMEN'S COMPENSATION BOARD

Chairman.....Victor W. Wright, M.D.
Commissioner.....W. J. Dick
Commissioner.....A. Farmilo
Secretary.....F. D. Noble

OLD AGE PENSIONS BOARD

Chairman.....J. F. Percival
Member of Board.....T. R. Blaine
Superintendent.....A. Blackie
Secretary.....Betty Bowser

CIVIL SERVICE COMMISSION

Commissioner.....M. W. Robertson

ALBERTA SOCIAL CREDIT BOARD

EDMONTON, ALTA.

Chairman, A. J. Hooke, M.L.A., Rocky Mountain House.
Vice-Chairman and Secretary, N. B. James, M.L.A., Edmonton.
Members, R. E. Ansley, M.L.A., Leduc; A. V. Bourcier, M.L.A., Lac Ste. Anne; F. M. Baker, M.L.A., Clover Bar.

DEPARTMENT OF EDUCATION, ALBERTA

Minister.....Hon. William Aberhart, B.A.
Deputy Minister.....G. Fred McNally, M.A., LL.D.
Supervisor of Schools...H. C. Newland, M.A., LL.B., Ph. D.
Chief Inspector.....E. L. Fuller, B.A., B.Paed.
Director Technical Education W. G. Carpenter, B.A., LL.D.
Assistant Registrar.....R. V. Bellamy, M.A.
Acting Director Correspondence School Branch Geo. F. Bruce, B.A., B.Paed.
Secretary.....M. M. O'Brien
Manager School Book Branch.....W. H. Noble
Manager Debenture Branch.....A. T. Scoffield
Manager School Grants Branch.....A. P. Wilson
Accountant.....R. A. Douglas
Provincial Librarian and Archivist Mrs. E. H. Gostick

SCHOOL INSPECTORS AND ADDRESSES	DIVISION
J. D. Aikenhead, M A , Macleod	Macleod. No. 28
F. Barnes, B.Sc., B.Ed., Rocky Mountain House	Rocky Mountain House No. 5
T. C. Byrne, M.A., Foremost	Foremost No. 3
X. P. Crispo, M.A , Olds	Olds No. 31
E. M. Erickson, B.A., Consort	Neutral Hills No. 16
A. B. Evenson, B.Sc., Cardston. St. Mary's River No. 2	
A. R. Gibson, M.A., B.Pæd., Lamont	Lamont No. 18
L. Good, B.Sc., High River	Foothills No. 38
J. R. S. Hambly, B.Sc., Oyen	Acadia, No. 8
F. Hannochko, B.A., Two Hills	Two Hills No 21
W. E. Hay, B.Pæd., Stettler	Stettler No. 26
E. W. Hinman, M.A., Pincher Creek	Pincher Creek No. 29
W. E. Hodgson, B.A., Athabasca	Athabasca No. 42
G. F. Hollinshead, B.Sc., 10132-142 St., Edmonton	Stony Plain No 23
Carl B. Johnson, B.Sc., Grande Prairie	Grande Prairie No. 14
W. S. Korek, B.A., Hanna	Berry Creek No. 1, Sull. Lake No. 9
H. A. Kostash, B.A. Smoky Lake	Smoky Lake No. 39
L. W. Kunelius, M.A., B.Sc., Westlock	Pembina No. 37
C. M. Laverty, B.A., Vermilion	Vermilion No. 25
J. J. LeBlanc, B.A., 10713-98th Ave. Edmonton	Clover Bar No. 13
R. H. Liggett, B.A., Drumheller	Drumheller No. 30
R. V. McCullough, A.B., Cassano	Bow Valley No. 43, E.I.D. No. 44
E. G. McDonald, B.A., Sangudo	Lac Ste. Anne No. 11
J. H. McLean, M.A., Holden	Holden No. 17
Munroe MacLeod, M.A., Strathmore	Wheatland No. 40
E. C. Miller, B.A., Provost	Provost No. 33
R. Racette, B.A., St. Paul	St. Paul No. 45
R. E. Rees, B.A , Edson	Edson No. 12
C. H Robinson, M.A., Camrose	Camrose No. 20
H. R. Ross, B.Sc., Lacombe	Ponoka No. 34
J. Scoffield, B.A., Wetaskiwin	Wetaskiwin No. 36
R. J. Scott, B.A., 10049-113 St., Edmonton	Sturgeon No. 24
E. C. Stehelin, B.A., McLennan	Spirit River No. 47, McLennan No. 48
J. L. Sylvestre, B.Sc., Bonnyville	Bonnyville No. 46
L. A. Thurber, B.Sc., Red Deer	Red Deer No. 35

DEPARTMENT OF EDUCATION, ALBERTA—*Continued*

L. A. Walker, B.A., Medicine Hat
Cypress No. 4 and Tilley East No. 5
Robert Warren, B.A., Killam ..... Killam No. 22
J. F. Watkin, M.A., Wainwright.... Wainwright No. 32
E. W. White, B.Sc., Vegreville..... Vegreville No. 19
Owen Williams, B.A., 532 15th St. S., Lethbridge
Taber No. 6, Lethbridge No. 7
H. B. Wilson, B.Sc., Peace River.Peace River No. 10
G. L. Wilson, B.Sc., 3026 Glencoe Rd., Calgary
Calgary No. 41

HIGH SCHOOL INSPECTORS

D. M. Sullivan, M.A., 11046-89th Ave., Edmonton
Northern Alberta

H. C. Sweet, B.A., 1811-18th St. W., Calgary
Central Alberta

H. T. Sparby, M.A., 1259-8 Ave., S., Lethbridge
Southern Alberta

COURTS, JUDGES, ETC., ALBERTA

Attorney General—Hon. William Aberhart, B.A.
Deputy Attorney General—Geo. B. Henwood, K.C.
King's Proctor—Geo. B. Henwood, K.C.
Official Guardian, Administrator Estates Mentally Incompetent, Collector of Succession Duties—H. J. Wilson, K.C.

SUPREME COURT

SUPREME COURT JUDGES—APPELLATE DIVISION

Hon. Horace Harvey, Chief Justice of Alberta, Edmonton. $10,000.

Hon. Mr. Justice Frank Ford, Edmonton; Hon. Mr. Justice H. W. Lunney, Calgary; Hon. Mr. Justice Albert F. Ewing, Edmonton; Hon. Mr. Justice W. R. Howson, Edmonton. $9,000 each.

Registrars, R. P. Wallace, Edmonton; *Acting Registrar*, J. H. Charman, Calgary.

SUPREME COURT JUDGES—TRIAL DIVISION

Hon. William Carlos Ives, Chief Justice Trial Division, Calgary.

Hon. Mr. Justice T. M. Tweedie, Calgary; Hon. Mr. Justice S. J. Shepherd, Calgary; Hon. Mr. Justice Geo. Bligh O'Connor, Edmonton; Hon. Mr. Justice W. A. Macdonald, Calgary; Hon. Mr. Justice C. C. McLaurin, Calgary. $9,000 each.

JUDICIAL DISTRICTS

JUDICIAL DISTRICT OF EDMONTON

Clerk of Supreme Court—R. P. Wallace, Edmonton.
Deputy Clerk of Supreme Court—W. F. H. Mason.
Sheriff—R. P. Wallace, Edmonton.
Agent of the Attorney-General—John W. McClung, K.C., Edmonton.

SUB-JUDICIAL DISTRICT OF VEGREVILLE

Deputy Sheriff—L. R. Jackson, Vegreville.
Deputy Clerk of the Supreme Court—L. R. Jackson.
Agent of the Attorney General—Guy Patterson, K.C., Edmonton.

JUDICIAL DISTRICT OF PEACE RIVER

Assistant Sheriff—J. H. C. Lang-Hodge, Peace River.
Clerk of Supreme Court—J. H. C. Lang-Hodge, Peace River.
Agent of the Attorney-General—A. Phimester, Peace River.

JUDICIAL DISTRICT OF PEACE RIVER, SUB-DISTRICT GRANDE PRAIRIE

Sheriff—R. H. Philp, Grande Prairie.
Dept. Clerk of Supreme Court—R. H. Philp, Grande Prairie.
Agent of the Attorney-General—T. W. Lawlor, Grande Prairie.

JUDICIAL DISTRICT OF WETASKIWIN

Clerk of Supreme Court—A. Simpson, Wetaskiwin.
Sheriff—A. Simpson, Wetaskiwin.
Agents of the Attorney-General—R. W. Manley, K.C., Wetaskiwin; J. K. Burgess, K.C., Camrose.

JUDICIAL DISTRICT OF RED DEER

Agents of the Attorney-General—John Quigg, Red Deer; J. T. Costigan, K.C., Stettler.
Clerk Supreme Court—Macdonald Millard, Red Deer.
Sheriff—Macdonald Millard, Red Deer.

JUDICIAL DISTRICT OF CALGARY

Sheriff and Clerk of the Supreme Court—J. H. Charman, Acting, Calgary.
Deputy Clerk Supreme Court—A. R. Turner.
Agent of the Attorney-General—C. S. Blanchard, K.C., Calgary.

JUDICIAL DISTRICT OF MEDICINE HAT

Agent of the Attorney-General—H. V. Mulligan, Medicine Hat.
Clerk Supreme Court—W. C. Reesor, Medicine Hat.
Sheriff—W. C. Reesor, Medicine Hat.

JUDICIAL DISTRICT OF LETHBRIDGE

Agents of the Attorney-General—L. E. Fairbairn, K.C., Lethbridge.
Clerk of Supreme Court—J. H. Fooks.
Deputy Clerk Supreme Court—Lillie Thomas.
Sheriff—J. H. Fooks.

JUDICIAL DISTRICT OF MACLEOD

Agent of the Attorney-General—John L. Fawcett, K.C., Macleod.
Clerk of Supreme Court—C. W. Mason, Macleod, Alta.
Sheriff—C. W. Mason, Macleod, Alta.

JUDICIAL DISTRICT OF HANNA

Agent of the Attorney-General.—Edward H. Read, Drumheller.
Clerk of Supreme Court—A. G. Bond.
Sheriff—A. G. Bond.

JUDICIAL DISTRICT OF DRUMHELLER

Sheriff—E. C. Needs, Drumheller.
Clerk of Supreme Court—E. C. Needs, Drumheller.
Agent of the Attorney General—Edward H. Read, Drumheller.

DISTRICT COURTS

JUDGES AND OFFICIALS

There are two District Courts in Alberta, namely:
The District Court of the District of Northern Alberta.
Including Judicial Districts of Edmonton, Peace River, Wetaskiwin, Red Deer and the sub-districts of Vegreville and Grande Prairie.
The District Court of the District of Southern Alberta.
Including Judicial Districts of Calgary, Medicine Hat, Lethbridge, MacLeod, Hanna, Drumheller.

THE DISTRICT COURT OF THE DISTRICT OF NORTHERN ALBERTA

Judges—His Honour J. L. Crawford, Edmonton
" J. J. Mahaffy, Red Deer
" Lucien Dubuc, Edmonton
" J. D. Matheson, Edmonton
" A. U. G. Bury, Edmonton

Clerks and Deputy Clerks

Clerk—R. P. Wallace, Edmonton

Deputy Clerks—

W. F. H. Mason, Edmonton
J. M. Thom, Edmonton
A. Simpson, Wetaskiwin
R. H. Philp, Grande Prairie
L. R. Jackson, Vegreville
Macdonald Millard, Red Deer
J. H. C. Lang-Hodge, Peace River

THE DISTRICT COURT OF THE DISTRICT OF SOUTHERN ALBERTA

Judges—His Honour J. A. Jackson, Lethbridge
" J. W. McDonald, Calgary
" C. J. Ford, Calgary
" A. M. MacDonald, Calgary

Clerks and Deputy Clerks

Clerk—J. H. Charman, Acting, Calgary

Deputy Clerks—

A. R. Turner Calgary
E. C. Needs, Drumheller
A. G. R. Bond, Hanna
W. C. Reesor, Medicine Hat
C. W. Mason, Macleod
J. H. Fooks, Lethbridge
Lillie Thomas, Lethbridge

LAND REGISTRATION DISTRICTS

NORTH ALBERTA.—All that part of the Province of Alberta which lies north of the ninth (9th) correction line, *i.e.*, the line between townships 34 and 35.

Deputy Registrar of Land Titles—
A. T. Kinnaird, Edmonton.

Assistant Deputy Registrars— Wm. R. Dawe, H. T. Logan, Thomas Baird, Edmonton.

SOUTH ALBERTA.—All that part of the Province of Alberta which lies south of the ninth (9th) correction line, *i.e.*, the line between townships 34 and 35.

Registrar of Land Titles—
Wilford Forbes, K.C., Calgary.

Deputy Registrar—W. M. Peel, Calgary.

Assistant Deputy Registrars — F. R. Colbeck, C. Parker, C. A. Gee, J. C. Glenday, Calgary.

PUBLIC ADMINISTRATORS:

J. M. Thom, Court House, Edmonton ..... J.D. of Edmonton, J.D. of Red Deer, J.D. of Wetaskiwin, J.D. of Peace River, S.J.D. of Grande Prairie, S.J.D. of Vegreville.

D. L. Sloan, Court House, Calgary ..... J.D. of Calgary, J.D. of Drumheller, J.D. of Hanna, J.D. of Medicine Hat, J.D. of Macleod, J.D. Lethbridge.

BANKRUPTCY

Supreme Court Judges have jurisdiction in bankruptcy. For official Receivers and Registrars, see Index.

JUVENILE COURTS

The Juvenile Courts Act provides that the Judges of the Juvenile Courts shall be Commissioners appointed under the Children's Protection Act in the locality to which they are appointed, and Police Magistrates, District Court Judges, and Supreme Court Judges within the territory within which they exercise jurisdiction. Also any Justice of the Peace, on the written request of the Attorney General, or of the Superintendent of Neglected Children, may act as Judge of a Juvenile Court for the trial of any case specified in the request.

REGISTRATION OF INSTRUMENTS

Bills of Sale, Chattel Mortgages, Hire Receipts, Conditional Sale Agreements, and other Transfers of personal property should be registered with the Registration Clerk, who is identical at present with the Clerk or Deputy Clerk of the Supreme Court in the appropriate Judicial Districts. See List of Officers above.

POLICE MAGISTRATES—PROVINCE OF ALBERTA

DISTRICT	NAME
Acme	Arthur Wheeler
Ashmont	D. S. Woodlock
Athabasca	J. J. Mutch
Banff	Geo. E. Hunter
Bashaw	E. M. Robertson
Bassano	S. H. Edwards
Beverly	Thos. E. Kinch
Black Diamond	J. R. Shearer
Black Diamond	F. E. Ross
Blairmore	James W. Gresham
Bon Accord	W. Reid Rigney
Bow Island	Wm. Hyland
Breton	
Brooks	Wm. Henry Gray
Cadogan	J. A. Potter
Calgary	Mrs. A. J. Jamieson, D. C. Sinclair, K.C., F. M. Graham, G. E. Sanders, I. F. Fitch, K.C.
Camrose	E. H. Jones, K.C.
Carbon	Victor B. Hawkins
Cardston	H. G. Jensen
Carmangay	F. G. Beaumont
Castor	E. H. Matthias
Cereal	J. C. Cottrell
Claresholm	Claude J. Amundsen
Cold Lake	Geo. Edward Hill
Coleman	Robt. F. Barnes, Fred Antrobus.
Coronation	A. O. Thomas, K.C.
Crossfield	Francis W. Landymore
Didsbury	D. N. McDonald
Drumheller	A. G. Bond
Edmonton	A. I. Millar, K.C., Rev. Austin Richard, M. McK. Downey (small debts), G. B. McLeod, H. L. Hawe, K.C.
Edson	C. Pattinson
Empress	Daniel McEachern
Evansburg	T. P. Bell
Exshaw	A. G. Court
Fort Chipewyan	J. Wylie
Fort Fitzgerald	M. J. Dempsey
Fort Saskatchewan	J. D. McLean
Fort Smith	Mackay Meikle
Fort Vermilion	H. E. Edgecombe
Gibbons	R. P. H. Goddard
Gleichen	John Boyd
Glendon	Ross Malford Sherk
Grande Prairie	A. E. Galway
Hanna	A. G. R. Bond
High River	P. G. Thomas, H. O. Jones
Hilda	Thos. S. Montgomerie
Innisfail	Hugh J. Pidgeon
Jasper	Alexander B. Campbell
Lac La Biche	J. Watson
Leduc	Esten Williams, J. M. P. Coady
Leslieville	Thos. O. Stephenson
Lethbridge	Arthur Beaumont, K.C. W. A. Hamilton, F. Adam, B. Metcalfe.
Lloydminster	R. J. R. Noyes
Lomond	Wm. V. Baker
Macleod	K. G. Craig
Magrath	D. H. Bingham
Manyberries	J. M. Underdahl
Mayerthorpe	Richard Gunn
Medicine Hat	E. A. Bell, William H. Ellis
Milo	Evan Beechman
Nanton	W. H. Allan
Nordegg	W. R. Campbell
Okotoks	R. Knowles
Opal	Donald Macdonald
Peace River	Wm. Stewart
Pibroch	Thos. W. Garde
Pine Lake	J. W. Robinson
Ponoka	A. Reid
Provost	J. G McKay, W. B. Holtsbaum, Walt. Ironfield
Red Deer	M. Millard
Rimbey	A. B. MacDonald
Rocky Mountain House	E. S. Brett
St. Paul	Stanislas Pitre
Stavely	E. C. Webster
Stettler	W. B. Gray
Stony Plain	John W. McCulla
Strathmore	T. M. Wears
Taber	Harry O. Bland
Vegreville	L. R. Jackson
Vermilion	James Don Adam, K.C.
Viking	Henry A. Meredith
Vulcan	Herman Spanke
Wabasca	George E. Arnold
Wainwright	Fred. G. Ganderton
Waterways	Hugh Jackson
Waterton Lakes Park	Charles F. T. Reilly
Westlock	Charles Milton McKeen
Wetaskiwin	R. M. Angus, A. Simpson
Whitecourt	J. F. Graham
Youngstown	Frank Schofield

PROVINCE OF ALBERTA

CITIES, TOWNS AND VILLAGES, WITH CLERKS

7 Cities; 53 Towns; 144 Villages; 143 other Rural Municipalities; 252 Local Improvement Districts; there are no counties.

Municipal elections in towns and villages, annually on the second Monday in February.
Municipal Districts, annually, the last Saturday in February; or, on petition, to another day of the same week.

The date in cities is determined by the charter of each city.

The Alberta Association of Municipal and District Secretary-Treasurers. *President*, Mr. E. W. Sutchbury, Manola.

CITY	CITY CLERK	CITY	CITY CLERK	CITY	CITY CLERK
Calgary	J. M. Miller	Lethbridge	F. Steedman	Red Deer	*R. S. Gillespie
Drumheller	H. A Brown	Medicine Hat	F. Blackburn	Wetaskiwin	*J. E. Fraser
Edmonton	A. Russell				

*Sec. Treasurer

CITIES, TOWNS, AND VILLAGES OF ALBERTA—*Continued*

TOWN	SEC.-TREAS.
Athabasca	J. P. Evans
Bassano	J. R. Donaldson
Beverly	T. B. Major
Blairmore	C.M. Larbalestier
Bow Island	C. C. Barkman
Brooks	W. H. Gray
Camrose	A. E. F. Cary
Cardston	W. L. Smith
Castor	Fred. H. Tucker
Claresholm	C. J. Amundsen
Coleman	Miss G. Lees
Coronation	W. R. Sharplin
Daysland	C. B. Richmond
Didsbury	W. A. Austin
Edson	E. H. Tucker
Ft Saskatchewan	J. H. Hutton
Gleichen	W. J. Phythian
GrandePrairie	Robert Keys
Granum	A. G. Blair
Hanna	J. H. Stephens
Hardisty	Ray Carpenter
High River	Geo. E. Mack
Innisfail	Jas. Laidler
Irvine	L. C. McLaughlin
Lacombe	L. P. Minkler
Leduc	A. R. Ennis
Lloydminster	John Davies
Macleod	J. H. Doudican
Magrath	Jno T Steele
Morinville	Omer St.Germain
Nanton	J. C. Hiebert
Okotoks	R Knowles
Olds	J. E. McLeod
Peace River	E. L. Lamont
Pincher Creek	C. B. Ross
Ponoka	J. H. Galbraith
Raymond	W. L Jones
Redcliff	F. V. Britt
Rocky Mt. House	Mrs. S A Durnford
St. Albert	Mrs. B. Hogan
Stavely	Mrs. D. G.Parker
Stettler	Jas. J. Davis
Stony Plain	Jas. Malloch
St. Paul	L. P. Meunier
Strathmore	M B Garrett
Taber	S. Sanderson
Three Hills	Mrs J. E. Young
Tofield	J. E. Stinson
Vegreville	J H E Fitzallen
Vermilion	W. H. Graham
Vulcan	W. A. Howes
Wainwright	N. S. Kenny

VILLAGE	SEC.-TREAS.
Acme	Arthur Wheeler
Airdrie	J. R. McCracken
Alberta Beach	Jas. Edgar, 10729 -109 St., Edm'tn
Alix	Miss Jean Mackie
Alliance	J. Buckland
Andrew	N. W. Lopatka
Arrowwood	J. Roberts
Barons	W. R. Madill
Barrhead	M. R. Hardy
Bashaw	Isaac Nugent
Bawlf	K. O. Eggen
Beaverlodge	N. D. McFarlane
Beiseker	Eva Wegener
Bellis	Mrs. B. Taschuk
Bentley	H. C. Hopkins
Berwyn	David Younger
Big Valley	Donald S. Wood
Bittern Lake	Mrs. N. C. Wylie
Black Diamond	Percy R Wray,
Blackfalds	Mrs.M.E.Warren
Blackie	Edward Wellman
Bonnyville	J. B. Laporte
Botha	Mrs. Elsie Cruickshank
Bowden	Mrs.L.Hammond
Bruderheim	R. B. Christie
Burdett	A. T. Litt
Cadogan	R. C. Bays
Carbon	Alex Reid
Carmangay	J. McNaughton.
Carstairs	L. Aldrich
Cayley	F. C. Roy
Cereal	J. H. Halpenny
Champion	Clarke Rhodes
Chauvin	A. E. Keith
Chinook	C. A. Withell
Chipman	J.M.Hains
Clairmont	R. A. Trout
Clive	H. B Scott
Cluny	W M. Somerville
Clyde	J. Thos. Boules
Coaldale	H. L. Moulton
Cochrane	Frank Fletcher
Consort	R. Topham
Cowley	M. A Murphy
Craigmyle	J. M. Armstrong
Crossfield	T. Tredaway
Czar	John S. Stewart
Delburne	Albert O'Dell
Delia	Leslie Stephens
Derwent	C. V. Larson
Donalda	O. M Vikse
Duchess	D. F. Halley
Eckville	Thos. Forhan
Edberg	C. G. Erickson
Edgerton	R. Kingston
Elk Point	H McQuillan
Elnora	A. F. MacKenzie
Empress	D McEachern
Enchant	C. G. Kester
Erskine	H. Welch
Fairview	Mrs. Anna Archibald
Falher	J. L. Lansie
Ferintosh	Mrs. E. Bottorff
Forestburg	Wm. Smith, Jr.
Forest Lawn	K. H. Wates,
Frank	W. R. Drake
Gadsby	G. M. Menzies
Galahad	J. F. McCarroll
Grimshaw	A. Joyce
Gull Lake	D F Chisholm, Lacombe
Halkirk	Harold Halkier
Hay Lakes	Miss Martha Kiel
Holden	N. L. Campbell
Hughenden	J H Cochrane
Hussar	Mrs. M. C. Bell
Hythe	R. F. Swanston
Innisfree	R. B. Hall
Irma	E. W. Carter
Irricana	Frank J Ewing
Islay	Miss V.McNeeley
Jenner	W. D MacCrimmon
Kapasiwin	F. S. Watson Empire Blk., Edm'n
Killam	Herbert Hayward
Kitscoty	Jas. McCorry
Lac La Biche	Edmond Peltier
Lakeview	J. J Shaw 9445, 100A Av., Edmonton
Lamont	Frank Shears
Langdon	A. A. Botsford
Lavoy	B. McParland
Legal	L. R. Tellier
Lomond	Phil L. Frost
Lougheed	S. Denham
Mannville	G Pemberton
Mayerthorpe	Miss N. Weber
Milk River	F. W. Smith
Millet	E. J. Olesen
Milo	Jas. Mair
Minburn	Donald R. Myers
Mirror	J G Russell
Monitor	A. L. Todd
Morrin	B. G. Davidson
Mundare	J. Sawchuk
Munson	O. G. Sibbald
Myrnam	S. P. Mulka
New Norway	E. Stromberg
Nobleford	Wm. Cawdron
North Red Deer	S G Broadfoot
Obaton	E. J. Norris
Onoway	A. M. Evans
Oyen	A. V. Wallace
Penhold	W. T. Lee
Provost	A W Fiske
Ranfurly	J. F. Long
Rimbey	W. A. Saunders
Rochon Sands	V. E. Whittaker, Stettler, Alta.
Rockyford	A. L. Williams
Rosebud	H. Thorne
Rumsey	S C Fairbairn
Ryley	P. J. Bendiksen
Sangudo	N. Thibert
Seba Beach	S. G. Deane, 11350 - 67 St. Edmonton
Sedgewick	Ernest Leah
Sexsmith	G. R. Sharp
Smoky Lake	Wm. Ratsoy
Spirit River	John Paul
Standard	A. M. Rasmussen
Stirling	J. P. Barton
Strome	J. T. Isherwood
Swalwell	H. R. Langstaff
Sylvan Lake	L. B. Walker
Tilley	E. D. McIntosh
Trochu	A. Dodd
Turner Valley	P. R. Wray
Two Hills	M. H. Panick
Veteran	R. V. Moodie
Viking	H. A. Meredith
Vilna	P. H. Walker
Wabamun	R. C. Kirkpatrick
Warner	H. B. Snyder
Waskatenau	A. J. Labelle
Wembley	S. H. Riggs
Westlock	Chas A Roulston
Willingdon	H. R. Savage
Youngstown	F. Schofield

PROVINCE OF BRITISH COLUMBIA

Entered Confederation July 20th, 1871. Area 366,255 Sq. Miles. Population 1941 (preliminary) 809,203

SEAT OF GOVERNMENT.....VICTORIA.

LIEUTENANT-GOVERNOR—The Honourable Lieut.-Col. Wm. C. Woodward.
Private Secretary, A. M. D. Fairbairn

EXECUTIVE COUNCIL (COALITION)

Premier and President of the Council, Hon. John Hart
Provincial Secretary, Minister of Labour, Hon. G. S. Pearson
Attorney-General.....Hon. R. L. Maitland
Minister of Lands, Minister of Municipal Affairs, Hon. A. Wells Gray
Minister of Finance.....Hon. John Hart
Minister of Agriculture.....Hon. K. C. MacDonald
Minister of Education.....Hon. H. G. T. Perry
Minister of Public Works, Minister of Railways, Hon. Herbert Anscomb
Minister of Mines, Minister of Trade and Industry, Hon. Ernest C. Carson

Salary of Premier $9,000; salaries of other Ministers $7,500.

LEGISLATIVE ASSEMBLY

20th Legislature; Elected Oct. 21st, 1941; Maximum Duration 5 years.
Speaker, Hon. N. W. Whittaker, K.C.; *Deputy Speaker*, ...
Clerk of Legislative Assembly, Major W. H. Langley.

CONSTITUENCY.	MEMBER.	P. O. ADDRESS.
Alberni	James Mowat..... *Lib.*	Victoria
Atlin	W. J. Asselstine... *Lib.*	Vancouver
Burnaby	E. E. Winch.... *C.C.F.*	Burnaby
Cariboo	L. Le Bourdais.... *Lib.*	Quesnel
Chilliwack	L. H. Eyres..... *Con.*	Chilliwack
Columbia	Thos. King..... *Lib.*	Golden
Comox	C. Cameron.... *C.C.F.*	Comox
Cowichan-Newcastle	S. Guthrie..... *C.C.F.*	Ladysmith
Cranbrook	Dr. F. W. Green.. *Con.*	Cranbrook
Delta	L. A. Shepherd. *C.C.F.*	New West'r
Dewdney	R. C. McDonald.. *Con.*	Burquitlam
Esquimalt	E. V. Finland.... *Con.*	Victoria
Fernie	T. A. Uphill..... *Lab.*	Fernie
Fort George	H. G. T. Perry.... *Lib.*	Prince George
Grand Forks-Greenwood	T. A. Love..... *Con.*	Grand Forks
Kamloops	R. H. Carson..... *Lib.*	Kamloops
Kaslo-Slocan	C. S. Leary..... *Lib.*	Nakusp
Lillooet	E. O. Carson..... *Con.*	Pavilion
Mackenzie	H. Gargrave... *C.C.F.*	Vancouver
Nanaimo and The Islands	Hon. G. S. Pearson *Lib.*	Nanaimo
Nelson-Creston	F. Putnam..... *Lib.*	Erickson
New Westminster	Hon. A. W. Gray. *Lib.*	New West'r
North Okanagan	Hon. K. C. Mac-Donald..... *Lib*	Vernon
North Vancouver	Mrs. D. G. Steeves *C.C.F*	N. Vancouver
Oak Bay	Hon. H. Anscomb. *Con.*	Victoria
Omineca	M. M. Connelly.. *Lib.*	Fraser Lake
Peace River	G. E. Braden..... *Lib.*	Dawson Creek
Prince Rupert	T. D. Pattullo.... *Lib.*	Victoria
Revelstoke	H. Johnston..... *Lib.*	Arrowhead
Rossland-Trail	H. W. Herridge *C.C.F.*	Wakush
Saanich	N. W. Whittaker.. *Lib.*	Victoria
Salmon Arm	Geo. Stirling... *C.C.F.*	.....
Similkameen	B. G. Webber.. *C.C.F.*	Osoyoos
Skeena	E. T. Kenney.... *Lib.*	Terrace
South Okanagan	W. A. C. Bennett *Con.*	Kelowna
Vancouver-Burrard	Mrs. G. MacInnes.. *C.C.F.*	Vancouver
	C. G. MacNeil.. *C.C.F.*	Vancouver
Vancouver-Centre	Mrs. L. E. Jamieson.. *C.C.F.*	Vancouver
	W. W. Lefeaux. *C.C.F.*	West Vancouver
Vancouver-East	A. J. Turner... *C.C.F.*	Vancouver
	H. E. Winch... *C.C.F.*	Vancouver
Vancouver-Point Grey	Hon. R. L. Maitland.. *Con.*	Vancouver
	Mrs. F. J. Rolston *Con.*	Vancouver
	J. A. Paton..... *Con.*	Vancouver
Victoria	Mrs. N. Hodges.. *Lib.*	Victoria
	Hon. J. Hart..... *Lib.*	Victoria
	W. T. Straith.... *Lib.*	Victoria
Yale	Dr. J. J. Gillis... *Lib.*	Merritt

Leader of the Liberals—Hon. J. Hart. *Leader of the Conservatives*—Hon. R. L. Maitland, K.C.
Leader of the C.C.F.—Harold Winch.

Lib.—Liberals 21. *C.C.F.*—Co-operative Commonwealth Federation 15. *Cons.*—Conservatives 11.
Lab.—Labour 1. Total 48.

(At dissolution of the last Legislature the standing was: *Lib.* 31; *Con.* 8; *C.C.F.* 7; *Others* 2.)

CHIEF DEPARTMENTAL OFFICERS

PROVINCIAL SECRETARY'S DEPARTMENT

Provincial Secretary.....Hon. G. S. Pearson
Deputy Provincial Secretary.....P. Walker
Assistant Deputy Provincial Secretary..E. W. Griffith
Civil Service Commissioner, Superannuation Commissioner, Commissioner of Municipal Superannuation, and Commissioner of Teachers' Pensions.....A. N. Baker
King's Printer and Comptroller of Stationery.....C. F. Banfield
Advisor on Social Welfare Policy.....Miss Laura Holland, C.B.E.
Supervisor, Welfare Field Service.Miss A. B. Edwards
Collector of Institutional Revenue.....J. G. McRae
Superintendent of Welfare and Officer Administering "Mothers' Allowances Act".....J. H. Creighton, M.A.
Inspector of Hospitals, Chief Inspector under the "Welfare Institutions Licensing Act" and Inspector of Private Mental Hospitals.....P. Ward
Provincial Health Officer...G. F. Amyot, M.B., D.P.H.
Assistant Provincial Health Officer.....J. S. Cull, M.D., D.P.H.
Director, Division of Laboratories.....C. E. Dolman, M.B., D.P.H.
Director of Vital Statistics and Medical Records Supervisor (Registration of Births, Marriages and Deaths).....J. D. B. Scott, B. Comm.
Director, Division of Tuberculosis Control.....W. H. Hatfield, M.B.
Director, Division of Venereal Disease Control.....D. H. Williams, M.D.
General Superintendent of Provincial Mental Hospitals and Provincial Psychiatrist.....A. L. Crease, M.D., C.M.
Medical Superintendent of Provincial Mental Hospitals.....E. J. Ryan, M.D.C.M.
Superintendent, Provincial Home, Kamloops.....J. E. Andrews
Superintendent, Provincial Infirmary, Marpole.....Miss C. M. Motherwell
Medical Superintendent, Home for the Aged.....E. J. Ryan, M.D.C.M.
Superintendent of Neglected Children.....Miss Isobel Harvey
School Health Inspection comes under the Provincial Health Officer.

PROVINCIAL INDUSTRIAL SCHOOL FOR GIRLS
800 Cassiar St., Vancouver
Superintendent.....Mrs. A. G. Westman
Principal.....George Ross

PROVINCIAL INDUSTRIAL SCHOOL FOR BOYS
Port Coquitlam, B.C.
Principal.....George Ross

DOMINION GOVERNMENT HOSPITALS
VANCOUVER, Shaughnessy Military Hospital.

GOVERNMENT AIDED HOSPITALS
(H. = Hospital)

ABBOTSFORD, M.S. & A. General H. ALEXIS CREEK, Chilcotin General H. ARMSTRONG, Armstrong H. ASHCROFT, Lady Minto H. ATLIN, St. Andrew's General H. BELLA BELLA, R. W. Large Memorial H. BELLA COOLA, Bella Coola General H. BURNS LAKE, Burns Lake H. CAMPBELL RIVER, Lourdes H. CEEPEECEE, Nootka Mission General H. CHILLIWACK, Chilliwack General H. CHEMAINUS, Chemainus General H.

COLUMBIA COAST MISSION
ALERT BAY, St. George's H. GARDEN BAY, St. Mary's H. ROCK BAY, St. Michael's H.

COMOX, St. Joseph's H. CRANBROOK, St. Eugene H. CRESTON, Creston Valley H. CUMBERLAND, Cumberland General H. DAWSON CREEK, St. Joseph's H. DUNCAN, King's Daughters' H. ENDERBY, Enderby General H. FERNIE, Fernie General H. FORT ST. JOHN, Providence H. GANGES, Lady Minto Gulf Islands H. GOLDEN, Golden General H. GRAND FORKS, Grand Forks H. HAZELTON, Wrinch Memorial H. INVERMERE, Lady Bruce Memorial H. KAMLOOPS, Royal Inland H. KASLO, Victorian H. KELOWNA, Kelowna General H. KIMBERLEY, Kimberley General H. LADYSMITH, Ladysmith General H. LYTTON, St. Bartholomew's H. MERRITT, Nicola Valley General H. MICHEL, Michel General H. MISSION CITY, Mission Memorial H.

NAKUSP, Arrow Lakes H. NANAIMO, Nanaimo General H. NELSON, Kootenay Lake General H. NEW DENVER, Slocan Community H. NEW WESTMINSTER, Royal Columbian H.; St. Mary's H. NORTH VANCOUVER, North Vancouver General H. OCEAN FALLS, Ocean Falls H. OLIVER, St. Martin's H. PENTICTON, Penticton H. PORT ALBERNI, West Coast General H. PORT SIMPSON, Port Simpson General H. POUCE COUPE, Pouce Coupe General H. POWELL RIVER, Powell River General H. PRINCE GEORGE, City of Prince George H. PRINCE RUPERT, Prince Rupert General H. PRINCETON, Princeton General H. QUEEN CHARLOTTE CITY, Skidegate Inlet General H. QUESNEL, Quesnel General H. REVELSTOKE, Queen Victoria H. ROSSLAND, Mater Misericordiae H. SALMON ARM, Salmon Arm General H. SIDNEY, Rest Haven Sanitarium.

SMITHERS, Bulkley Valley District H. STEWART, Stewart General H. SUMMERLAND, Summerland General H. TRAIL, Trail-Tadanac H. VANCOUVER, Crippled Children's H.; Grace H.; St. Paul's H.; St. Vincent's H.; Vancouver General H. VANDERHOOF, St. John's H. VERNON, Vernon Jubilee H. VICTORIA, Royal Jubilee H.; St. Joseph's H.; Queen Alexandra Solarium. ZEBALLOS, Zeballos General H.

RED CROSS OUTPOSTS

There are Red Cross Outposts at Bamfield, Cecil Lake and McBride.

FISHERIES DEPARTMENT

Commissioner of Fisheries.....George. S. Pearson
Asst. Comm's'r of Fisheries.....G. J. Alexander

EDUCATION DEPARTMENT

Minister of Education.....Hon. H. G. T. Perry
Deputy Minister and Superintendent of Education...S. J. Willis, LL.D.
Assistant Superintendent.....D. L. MacLaurin, Ph.D.
Director of High Schools Correspondence Instruction.....Miss E. E. Lucas, D. es L.
Director Elementary Correspondence School, Miss A. B. Miller
Organizer of Industrial Education..F. T. Fairey, B.A.
Director of Home Economics, Jessie L. McLenaghen, B.Sc.
Registrar.....J. L. Watson, B.A.
Chief Inspector of Schools.....H. B. King, Ph.D.
Director of Provincial Museum.....Dr. G. C. Carl
Provincial Librarian and Superintendent of Public Libraries Act.....Charles K. Morison, B.A.
Provincial Archivist
W. E. Ireland, M.A. (on military duty)
Miss M. Wolfenden, Acting

ELEMENTARY SCHOOL INSPECTORS

J. E. Brown.....Penticton
F. G. Calvert.....411 Dunsmuir St., Vancouver
E. G. Daniels.....Court House, New Westminster
J. F. K. English.....Pouce Coupe
C. J. Frederickson.....Cranbrook
W. G. Gamble.....470 Chester St., Victoria
G. H. Gower.....Courtenay
T. W. Hall.....Victoria
F. A. Jewett.....Nelson
V. Z. Manning.....411 Dunsmuir St., Vancouver
A. S. Matheson.....Kelowna
A. F. Matthews.....Kamloops
Harold McArthur.....Kamloops
H. H. MacKenzie.....411 Dunsmuir St., Vancouver
Dr. William Plenderleith.....Nanaimo
T. F. Robson.....Prince George
H. D. Stafford.....Prince George
Bergie Thorsteinsson.....Prince Rupert
A. S. Towell.....Abbotsford
Alex. Turnbull.....Revelstoke
K. B. Woodward.....Rossland

HIGH SCHOOL INSPECTORS

J. D. DeLong.....411 Dunsmuir St., Vancouver
Albert Sullivan.....1127 Richardson St., Victoria

MUNICIPAL SCHOOL INSPECTORS

H. L. Campbell.....City Hall, Victoria
John Gough.....585 Boleskine Rd., Victoria
William Gray.....North Vancouver
R. S. Shields.....New Westminster
C. G. Brown.....Burnaby Municipal Hall, New Westminster
H. N. MacCorkindale....Superintendent of Schools for Vancouver City, 590 Hamilton St., Vancouver
O. J. Thomas, Inspector of Schools for Vancouver City, 590 Hamilton St., Vancouver
Robert Straight, Inspector of Schools for Vancouver City, 590 Hamilton St., Vancouver

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Dr. C. B. Conway, Director of Summer School, Bank of Nova Scotia Building, Victoria
H. A. Jones, Inspector of Technical Classes, 411 Dunsmuir St., Vancouver
Bertha Rogers, Assistant Inspector of Home Economics, Department of Education, Victoria

ATTORNEY-GENERAL'S DEPARTMENT

Attorney-General.....Hon. R. L. Maitland, K.C.
Deputy Attorney-General.....Eric Pepler, K.C.
Legislative Counsel.....J. P. Hogg, K.C.
Department Solicitor.....H. Alan MacLean
Inspector of Legal Offices and Registrar of Titles.....H. J. Crane
Registrar of Companies.....H. G. Garrett
Supt. of Insurance.....H. G. Garrett
Supt. of Brokers.....E. K. deBeck
Fire Marshal.....W. A. Walker
Commissioner Provincial Police and Inspector of Gaols.....T. W. S Parsons

PROVINCIAL GAME COMMISSION

Members: J. G. Cunningham, F. R. Butler.

CENSORS OF MOVING PICTURES—John B. Hughes, *Censor;* M. Curry, Mrs. M. E. H. Hawkshaw, Mrs. K. W. Smith, *Assistant Censors.*

LIQUOR CONTROL BOARD, administering Government Liquor Act, ("Controlled Sale in Government Stores".) — *Chairman*, W. F. Kennedy; *Secretary*, A. H. Wyllie, Victoria.

LAND REGISTRY OFFICES

District	*Registrar*	*Address*
Victoria	H. J. Crane, Insp. of Legal Offi's	Victoria
Vancouver	W. C. Brown, District Registrar	Vancouver
New Westminster	E. S. Stokes, District Registrar	New Westminster
Kamloops	R. A. Braden, District Registrar	Kamloops
Nelson	A. W. Idiens, District Registrar	Nelson
Prince Rupert	A. Thompson, Dep. Dist. Regist'r	Prince Rupert

DEPARTMENT OF AGRICULTURE

Minister of Agriculture.....Hon. K. C. MacDonald
Deputy Minister of Agriculture.....J. B. Munro
Provincial Horticulturist.....W. H. Robertson
Chief Veterinary Inspector.....Dr. A. Knight
Live Stock Commissioner.....Dr. W. R. Gunn
Dairy Commissioner.....Henry Rive
Field Crops Commissioner.....Cecil Tice
Poultry Commissioner.....J. R. Terry
Markets Commissioner.....E. O. MacGinnis
Plant Pathologist.....J. W. Eastham
Entomologist.....Max H. Ruhmann
Provincial Apiarist.....A. W. Finlay
Statistician.....G. H. Stewart
Brand Recorder.....George Pilmer
Boys' and Girls' Clubs Secretary.....S. S. Phillips
Seed Production Specialist.....J. L. Webster
Accountant.....W. H. Thornborrow
Supt. Women's Institutes.....Mrs. V. S. McLachlan

FINANCE DEPARTMENT

Minister of Finance.....Hon. John Hart
Deputy Minister of Finance.....H. N. Wright
Comptroller-General.....J. A. Craig
Surveyor of Taxes.....T. Cole
Commissioner of Income-tax.....C. B. Peterson
Inspector of Trust Cos., Assessor of Probates and Succession Duties.....A. C. Campbell
Purchasing Agent.....F. H. Harrison

LANDS DEPARTMENT

Minister of Lands.....Hon. A. Wells Gray
Deputy Minister of Lands.....H. Cathcart
Chief Forester.....C. D. Orchard
Ass't. Chief Forester.....G. P. Melrose
Surveyor-General.....F. C. Green
Comptroller of Water Rights.....E. Davis
Supt. of Lands.....Newman Taylor

Land Settlement Board

Chairman.....W. Turnbull
Secretary.....C. Stephenson

DEPARTMENT OF MUNICIPAL AFFAIRS

Minister of Municipal Affairs....Hon. A. Wells Gray
Deputy Minister of Municipal Affairs and Inspector of Municipalities....E. H. Bridgman
Supervisor of Municipalities and Deputy Inspector.....B. C. Bracewell

RAILWAY DEPARTMENT

Minister of Railways.....Hon. Herbert Anscomb
Deputy Minister and Chief Engineer....J. M. Stewart
Insp. Rolling Stock & Equipment.....W. Rae
Assistant Inspectors.....J. H. Short, R. E. Swanson

PUBLIC WORKS DEPARTMENT

Minister of Public Works....Hon. Herbert Anscomb
Deputy Minister and Chief Engineer.....A. Dixon
Chairman, Highway Board.....A. L. Carruthers
Asst. Chief Engineer.....H. C. Anderson
Bridge Engineer.....G. M. Duncan
Chief Architect.....H. Whittaker
Chief Boiler Inspector.....L. Duckitt
Insp. Electrical Energy.....H. L. Taylor

MINES DEPARTMENT

Minister of Mines.....Hon. Ernest C. Carson
Deputy Minister of Mines.....Dr. J. F. Walker
Chief Insp. of Mines.....James Dickson
Chief Mining Engineer.....P. B. Freeland
Chief Analyst and Assayer.....G. C. Brown-Cave
Chief Gold Commissioner.....P. J. Mulcahy

LABOUR DEPARTMENT

Minister of Labour.....Hon. G. S. Pearson
Deputy Minister.....Adam Bell
Asst. Deputy Minister and Chief Inspector, (On leave).....R. Morrison
Acting Asst. Deputy Minister and Chief Inspector.....Charles Pearse
Administrator Unemployment Relief...E. W. Griffith
Chief Inspector of Factories.....H. Douglas
Director of Apprenticeship.....H. Crisford

Board of Industrial Relations

(This Board Administers Wages and Hours of Work).
Chairman.....Adam Bell
Members.....Mrs. Rex Eaton, C. J. McDowell, J. A. Ward Bell, James Thomson
Secretary.....Miss M. A. Cameron

Industrial Conciliation and Arbitration

Secretary-Registrar.....B. H. E. Goult
Conciliation Officer.....James Thomson

Trade-schools Regulation Board

Chief Administrative Officer.....J. A. Ward Bell
Administrative Officers...Mrs. Rex Eaton, H. Crisford
Safety Adviser in Lumber Industry....Charles Pearse

Workmen's Compensation Board

(Also in Charge of Dominion Old Age Pensions)

Chairman.....E. S. H. Winn, K.C.
Commissioners.....Parker Williams, J. H. Pilsbury
Secretary.....F. P. Archibald
Office: 411 Dunsmuir Street, Vancouver

DEPARTMENT OF TRADE AND INDUSTRY

Minister.....Hon. Ernest C. Carson
Deputy Minister.....E. G. Rowebottom
Director Trade Extension.....W. Lloyd Craig
Acting Director, Bureau of Economics and Statistics, H. Pearson
Commissioner British Columbia Travel Bureau, J. Gordon Smith
Trade Commissioner.....R. S. O'Meara

Public Health Insurance Commission

Acting Chairman: Dr. W. T. Barrett; *Members* (no remuneration): Percy Bengough, John Dunsmuir.

B.C. Securities Act

This Act is administered by the Superintendent of Brokers, Mr. E. K. deBeck, Securities Department, Parliament Buildings, Victoria, B.C.
Deputy Supt. of Brokers.....Mr. H. E. Landman.

B. C. Security Commission

Marine Bldg., Vancouver
Commissioner.....Austin C. Taylor
Assistant Commissioner.....J. N. Meade, R.C.M.P.
John Shirras, Inspector B.C. Police.....

Agent-General for British Columbia in Great Britain—W. A. McAdam, British Columbia House, 1 & 3 Regent Street, London S.W. 1.

Pacific Great Eastern Railway—*Secretary*, D. M. Campbell; *Executive Assistant*, W. H. Tobey; *Director Land Settlement*, J. Dorgan.

British Columbia Cancer Foundation

Secretary, Dr. Gordon Shrum, 685 West 11th Avenue, Vancouver, B.C.

British Columbia Cancer Institute

Chief Administrative Officer and Director of Clinic, Dr. B. J. Harrison
Secretary.....Miss O. Kennedy
Address all communications to 685 West 11th Avenue, Vancouver.

Public Utilities Commission

At the 1938 session of the Legislature an Act was passed authorizing the government to set up a three-member public utilities commission for the regulation of companies operating public utilities.
Chairman.....Dr. W. A. Carrothers
Members...Major J. C. MacDonald, L. W. Patmore
Acting Secretary.....H. W. Mellish
Chief Engineer.....S. R. Weston

British Columbia Services Club

Office, Central Bldg., Victoria

British Columbia House, 1 and 3 Regent Street, London, S.W.1, England.

A non-membership club for N.C.O.'s and men serving in any of His Majesty's Forces. Opened December 22nd, 1930. Has canteen, recreation, reading and writing rooms, information bureau. Operated by the Government of British Columbia under W. A. McAdam, Acting Agent-General for British Columbia, and staffed largely by voluntary help provided by the Women's Canadian Club of London.

COURTS, JUDGES, ETC.

(*See also "Attorney-General's Dept.", page 339.*)

COURT OF APPEAL

CHIEF JUSTICE OF BRITISH COLUMBIA—Hon. David A. Macdonald, Vancouver; $10,000.

JUSTICES OF APPEAL.—Hons. W. G. McQuarrie, Vancouver; G. McG. Sloan, Victoria; Cornelius H. O'Halloran, Victoria; A. L. Fisher, Vancouver; $9,000 each.

REGISTRARS—C. G. White, Victoria; J. F. Mather, Vancouver.

SUPREME COURT

CHIEF JUSTICE OF SUPREME COURT. — Hon. Wendell B. Farris, Vancouver; $10,000.

PUISNE JUDGES.— Hons. H. B. Robertson, Victoria; A. M. Manson, Vancouver; Sidney A. Smith, Vancouver; James M. Coady, Vancouver; J. N. Ellis, Vancouver; $9,000 each.

DISTRICT JUDGE IN ADMIRALTY. — Hon. Sidney A. Smith, Vancouver.

REGISTRAR IN ADMIRALTY.—C. G. White.

DEPUTY REGISTRARS — T. F. Mather, Vancouver; J. S. Gill, Victoria.

BANKRUPTCY

Supreme Court Judges have jurisdiction in bankruptcy. For Official Receivers and Registrars, *see Index*

REGISTRATION OF INSTRUMENTS

Bills of Sale, Chattel Mortgages, Conditional Sale and Hire Receipts are registered with the registrar of the county court for the county in which the property is situated. All the registrars below are county court registrars; those in the more important places are also registrars of the Supreme Court of B C. Bills of Sale and Conditional Sale Agreements of Motor Cars, however, are filed with the Commissioner of Provincial Police at Victoria.

COUNTY COURT JUDGES

County	Address	His Hon. Judge	County	Address	His Hon. Judge
Prince Rupert	Prince Rupert	W. E. Fisher	Westminster	New Westminster	David Whiteside
Cariboo	Ashcroft	J. O. Wilson	Vancouver	Vancouver	A. M. Harper
"	Prince George	E. D. Woodburn	"	"	C. J. Lennox
East Kootenay	Fernie	H. W. Colgan	"	"	J. Bruce Boyd
West Kootenay	Nelson	W. A. Nisbet	Victoria	Victoria	H. H. Shandley
Nanaimo	Nanaimo	P. P Harrison	Yale	West Summerland	W. C. Kelley
"	Alberni	L. Arnold Hanna	"	Kamloops	J R. Archibald

JUVENILE COURT JUDGES

Place	Name	Place	Name	Place	Name
Burnaby	Geo. A. Grant	Lumby	H. C. Catt	Prince Rupert	Walter D. Vance
Chilliwack	P. H. Wilson	McBride	D. W. Hay	Revelstoke	W. Maxwell
Cloverdale	Henry Bose	Nanaimo	C. H. Beevor-Potts	Smithers	H. B. Campbell
Courtenay	G. Pidcock	Nanaimo	V. B. Harrison	Steveston	O. E. Darling
Cranbrook	Evah M. McKowan	N. Vancouver	R. A. Sargent	Trail	D. McDonald
Fernie	J. V. Rewers	New Westminster	H. L. Edmonds	Trail	Parker Williams
Golden	G. E. Sanborn	Pemberton	John Ronayne	Vancouver	H. S. Wood
Kamloops	Arthur Rankin	Penticton	G. A. McLelland	Vancouver	Helen G. MacGill
Kelowna	T. F. McWilliams	Port Alberni	H. C. Wright	Vanderhoof	E. B. Smith
Ladysmith	R. S. Wood	Powell River	W. L. Parkin	Vernon	W. Morley
Lillooet	William Harris	Prince George	Geo. Milburn	Victoria	H. C. Hall
				W. Summerland	W. Sharman

DISTRICT REGISTRARS OF THE SUPREME AND REGISTRARS OF THE COUNTY COURTS

(*Note:*—Those Registries designated (*c*) are County Courts only, all others are Supreme and County Courts) Under Supreme Courts, all Counties are constituted Judicial Districts; in County Courts, Districts are Counties and not Judical Districts.

Judicial District	Registrar	P.O Address	Judicial District	Registrar	P O Address
Victoria	G. G. White	Victoria	Yale	R. G. Couper	Merritt
Nanaimo	W. H. Booth-royd	Alberni (*c*)	Cariboo	W. F. Knowlton	Ashcroft
"	A. G. Freeze	Cumberland (*c*)	"	H. A. Bryant	Barkerville (*c*)
"	S. B. Hamilton	Duncan	"	R. J. A. Dorrell	Clinton
"	V. C. Fawcett	Nanaimo	"	L. J. Price	Lillooet (*c*)
Vancouver	J. F. Mather	Vancouver	"	M. S. Morrell	Pouce Coupe
"	J. P. Scarlett	Powell River	"	G. Milburn	Prince George
Westminster	C. F. Tingle	Chilliwack	"	E. C. Lunn	Quesnel
"	L. A. Menendez	New Westm'n'r	"	L. C Maclure	Williams L.
Yale	E. Harrison	Grand Forks	Kootenay	W. G. T. Taylor	Cranbrook
"	L. A. Dodd	Greenwood	"	D. H. Bruce	Fernie
"	P. H. McCurrach	Kamloops	"	A. W. Anderson	Golden
"	C. MacDonald	Kaslo	"	Wm. J. Sturgeon	Nelson
"	C. W. Dickson	Kelowna	"	W. Maxwell	Revelstoke
"	W. R. Dewdney	Penticton	"	E. L. Hedley	Rossland
"	C. Nichols	Princeton	Prince Rupert	Geo. H. Hallett	Atlin
"	R. M. McGusty	Vernon	"	A. Thompson	Prince Rupert
			"	H. B. Campbell	Smithers

SHERIFFS

P. O. Address	Sheriff	County	P.O. Address	Sheriff	County
Grand Forks	James Hird	South-east portion County of Yale	N. Westminster	F. R. Cotton	Co. of Westminister
			Prince George	M. C. Wiggins	County of Cariboo
Kamloops	James R. Colley	North-west portion County of Yale	Prince Rupert	S. A. Nickerson	Co. of Prince Rupert
			Revelstoke	Alex. R. Rankin	North Kootenay
Nanaimo	Robt. T. Covenay	County of Nanaimo	Vancouver	F. A. Keill	County of Vancouver
Nelson	M. E. Harper	South Kootenay	Victoria	D McBride	County of Victoria

POLICE MAGISTRATES

PLACE	NAME
Alberni	H. C. Wright
Armstrong	J. Z. Parks
Burnaby	Geo. A. Grant
Chilliwack	P. H. Wilson
Cloverdale	Henry Bose
Coldstream	F. G. Saunders
Courtenay	Geo. H. Pidcock
Cranbrook	Thos. M. Roberts
Cumberland	T. D. Layland
Eburne	Oscar E. Darling
Enderby	Graham Rosoman
Fernie	J. V. Rewers
Huntingdon	J. W Winsom
Kamloops	Arthur Rankin
Kelowna	T. F. McWilliams
Ladner	Smith Wright
Ladysmith	Robert S. Wood
Langley Prairie	David W. Poppy
Merritt	R. S. Taylor
Murrayville	R. A. Payne
Nanaimo	C. H. Beevor-Potts
Nelson	William Brown
New Westminster	H. L. Edmonds
N. Vancouver, City	R. A. Sargent
North Vancouver, Dist.	"
Penticton	G. F McLelland
Port Alberni	H. C. Wright
Port Haney	A. F. Armstrong
Port Moody	Archibald Noble
Prince George	P. J Moran
Prince Rupert	Walter D. Vance
Revelstoke	G. Cartwright
Rossland	R. E. Plewman
Salmon Arm	D. M. Robertson
Slocan	H. D Curtis
Spillumcheen	J. Z. Parks
Trail	Parker Williams
Vancouver	H. S. Wood, K.C.
Vancouver	Mackenzie Matheson, G. R. McQueen, Deputies
Vernon	Wm. Morley
Victoria	H. C. Hall
West Summerland	Hugh Sharman
West Vancouver	Gordon Robson

GOLD COMMISSIONERS AND MINING RECORDERS

Where only one name appears, the official combines both offices; where two names appear the Gold Commissioner is first

MINING DIVISION	LOCATION OF OFFICE	OFFICIAL
Atlin	Atlin	H. F. Glassey
Stikine	Telegraph Creek	R. W. Meldram
Skeena	Prince Rupert	N. A. Watt
Portland Canal	Stewart	N. A. Watt (at Prince Rupert) A. Fisher
Omineca	Smithers	H. B. Campbell
Peace River	Fort St. John	H. B. Campbell (at Smithers) F W Beatton
Cariboo	Barkerville	H. A. Bryant
Quesnel	Williams Lake	L. C. Maclure
Clinton	Clinton	R. J. A. Dorrell
Lillooet	Lillooet	L J Price
Kamloops	Kamloops	P. H. McCurrach
Ashcroft	Ashcroft	P. H. McCurrach (at Kam) W. F Knowlton
Nicola	Merritt	P. H. McCurrach (at Kam) R. G. Couper
Similkameen	Princeton	Chas. Nichols
Vernon	Vernon	R. M. McGusty
Greenwood	Greenwood	L A. Dodd
Osoyoos	Penticton	W R. Dewdney
Golden	Golden	A. W. Anderson
Ainsworth	Kaslo	C. MacDonald W. M. H. Dunn
Windermere	Windermere	A. W. Anderson (at Golden) A. M. Chisholm
Fort Steele	Cranbrook	W. G. Taylor
Slocan	New Denver	C. MacDonald (at Kaslo) Frank Broughton
Nelson	Nelson	J. Cartmel
Arrow Lake	Nakusp	J. Cartmel (at Nelson) N. A. Herridge
Revelstoke	Revelstoke	Wynfield Maxwell
Lardeau	Beaton	Wynfield Maxwell (at Revelstoke) G. A. McElroy
Trail Creek	Rossland	E. L. Hedley
Nanaimo	Nanaimo	C. L Monroe
Alberni	Alberni	W H Boothroyd
Clayoquot	Tofino	W. H. Boothroyd (at Alberni) C. W. Sharp
Victoria	Victoria	R J. Steenson P. J. Mulcahy
New Westminster	New Westminster	A. P. Grant A. B. Gray
Vancouver	Vancouver	A. S. Tyrer A. E. Wilson

GOVERNMENT AGENTS

AGENCIES	AGENTS	AGENCIES	AGENTS	AGENCIES	AGENTS
Alberni	W. H. Boothroyd	Kamloops	P. H. McCurrach	Prince George	George Milburn
Atlin	H. F. Glassey	Kaslo	C. Macdonald	Prince Rupert	N. A. Watt
Clinton	R. J. Dorrell	Kelowna	C. W. Dickson	Quesnel	E. C. Lunn
Cranbrook	W. G. T. Taylor	Lillooet	L. J. Price	Revelstoke	Wynfield Maxwell
Cumberland	A. G. Freeze	Merritt	R. G. Couper	Rossland	E. L. Hedley
Duncan	S. B. Hamilton	Nanaimo	C. L. Monroe	Salmon Arm	A. P. Suckling
Fernie	D. H. Bruce	Nelson	John Cartmel	Smithers	H. B. Campbell
Fort Fraser	J. D. Moore	New Westminster	A. P. Grant	Telegraph Cre'k	R. W. Meldram
Golden	A. W. Anderson	Penticton	W. R Dewdney	Vancouver	A. S. Tyrer
Grand Forks	E. Harrison	Pouce Coupe	M. S. Morrell	Vernon	R. M. McGusty
Greenwood	L. A. Dodd	Powell River	J. P. Scarlett	Williams Lake	L. C. Maclure

PROVINCE OF BRITISH COLUMBIA

CITIES AND RURAL MUNICIPALITIES, WITH CLERKS

Inspector of Municipalities— E. H. Bridgman, Victoria, B.C.

Municipal Elections in Victoria and Vancouver are held 2nd Wednesday in December; in other Municipalities, second Thursday in January.

British Columbia has 33 Cities, 20 Villages, 28 Rural Districts; the latter being mainly administered from the capital.

CITIES

City	Clerk	City	Clerk
Alberni	Spratt, C. J.	Nelson	Wasson, W. E.
Armstrong	Fifer, A. J.	N. Westminster	Brine, A. G.
Chilliwack	Brown, P. J.	N. Vancouver	Tate, D. G.
Courtenay	Tull, F. W.	Port Alberni	Bradley, H.
Cranbrook	Burgess, F. W.	Port Coquitlam	Leigh, G. R.
Cumberland	Davis, C.	Port Moody	Lye, J. J.
Duncan	Fox, E. S.	Prince George	Fraser, W. G.
Enderby	Rosoman, Miss Hazel	Prince Rupert	Matheson, D. J.
Fernie	Connick, J. C.	Revelstoke	Gordon, W. A.
Grand Forks	Hutton, J. A.	Rossland	McLeod, J. A.
Greenwood	Wilson, J. C.	Salmon Arm	Lingford, R.
Kamloops	Jackson, A. W.	Slocan	Graham, W. E.
Kaslo	Hartin, H.	Trail	Monypenny, W. E. B.
Kelowna	Dunn, G. H.	Vancouver	Howlett, Fred
Ladysmith	Kitto, F. L.	Vernon	Wright, J. W.
Merritt	Gay, F. S.	Victoria	Hunter, M. F.
Nanaimo	Hackwood, H.		

DISTRICTS

District	Clerk & Treas.	Address	District	Clerk & Treas.	Address
Burnaby	Brown, C. B.	Edmonds.	North Cowichan	Johnson, G. H.	Duncan.
Chilliwack	Brice, S. L.	Chilliwack.	North Vancouver	Tate, D. G.	N. Vancouver
Coldstream	Saunders, F.G.	Vernon.	Oak Bay	Blandy, R. F.	Oak Bay.
Coquitlam	Lemax, C.	1111 Brunette St., New Westminster	Peachland	Inglis, C. C.	Peachland
			Penticton	Wiglesworth, J. R.	Penticton.
			Pitt Meadows	McDermott, W.	Pitt Meadows.
Delta	Smith, P. J.	Ladner	Richmond	Moffatt, A. J.	Brighouse
Esquimalt	Pullen, G. H.	Esquimalt	Saanich	Greene, W.	Royal Oak
Fraser Mills	Young, A.	Fraser Mills.	Salmon Arm	Wild, B. A.	Salmon Arm.
Glenmore	Corner, R. W.	Kelowna.	Spallumcheen	Jenkinson, C. H.	Armstrong.
Kent	Fooks, H.	Agassiz.	Sumas	McPhail, E. B.	R.R. 2, Abbotsf'rd
Langley	Fountain, E. A.	Murrayville.	Summerland	Nixon, F. J.	W. Summerland
Maple Ridge	Davenport, H. M.	Haney	Surrey	Farmer, J. G.	Cloverdale.
Matsqui	Pennington, J. W.	Mount Lehman	Tadanac	Kyle, S. H.	Tadanac.
Mission	Haigh, J. S.	Mission	West Vancouver	Herrin, Wm.	Hollyburn

VILLAGES

Villages	Clerk and Treasurer	Villages	Clerk and Treasurer
Abbotsford	Pratt, G. F.	Pouce Coupe	Clayton, W.
Burns Lake	Linton, W. H.	Qualicum Beach	Thwaites, E. D.
Chapman Camp	Bidder, R. J. (Mrs.)	Quesnel	Robinson, G. S.
Creston	Arrowsmith, E. (Miss)	Silverton	Fingland, A. R.
Dawson Creek	Bond, J. N.	Smithers	Dimock, C. L.
Gibson's Landing	Burns, Robt.	Stewart	Applewhaite, E. T.
Hope	Stuart, M. G. K. (Miss)	Terrace	Sherwood, N.
McBride	Edgar, H. J.	Tofino	Armitage, W.
Mission	Marsh, H. W.	Vanderhoof	Lacey, J. H. F.
New Denver	Browne, F.	Williams Lake	Rife, K. G.

OFFICIAL ADMINISTRATORS

Address	Name	Electoral or Other District	Address	Name	Electoral or Other District
Atlin	H. F. Glassey	Atlin Lake Mineral	New Westminster	J. M. Streight	County Westminster
Barkerville	H. A. Bryant	Barkervil e Water	Penticton	G. A. McLelland	Similkameen
Courtenay	P. L. Anderton	Comox	Pouce Coupe	M. S. Morrell	Fort George N. of 55°
Cranbrook	Thos. M. Roberts	Cranbrook	Port Alberni	W. A. Ackland	Alberni
Fernie	D. H. Bruce	Fernie	Prince George	G. Milburn	Fort George N. of 53°
Golden	A. W. Anderson	Columbia	Prince Rupert	N. A. Watt	Skeena River & Qn. Charlotte Min'g Div.
Grand Forks	C. V. Meggitt.	Grand Forks			
Greenwood	C. King	Greenwood	Princeton	Chas. Nichols	Portion of Yale
Kamloops	F. T. Cornwall	Kamloops	Quesnel	E. C. Lunn	Cariboo Electoral & County of Cariboo
Kaslo	C. MacDonald	Kaslo-Slocan			
Kelowna	C. H. Jackson	South Okanagan	Revelstoke	Wm. G. Fleming	Revelstoke
Lillooet	P. S. Wilson	Portion of Cariboo County	Smithers	H. B. Campbell	Omineca Min'g Div.
			Trail	J. Skinner	Portion of Kootenay County
Merritt	W. C. Parker	Yale			
Nanaimo	V. C. Fawcett	County of Nanaimo, except Comox	Vancouver	S. A. Moore	Co. of Vancouver
			Victoria	R. L. Cox	Victoria Co. Ct. Dist.
Nelson	M. E. Harper	Nelson & Creston	Vernon	C. W. Morrow	North Okanagan

All are Electoral Districts unless otherwise noted.

OFFICIAL GUARDIAN—C. L. Fillmore, Vancouver.

PROVINCE OF MANITOBA

Entered Confederation July 15th, 1870. Area 251,832 Sq. Miles Population 1941 (preliminary) 722,447

SEAT OF GOVERNMENT, WINNIPEG

LIEUTENANT-GOVERNOR—The Honourable Roland Fairbairn McWilliams, K.C.

PRIVATE SECRETARY—Miss Marjorie Gordon.

PROVINCIAL EXECUTIVE

Premier and President of the Council
Minister of Dominion-Provincial Relations ..... Hon. John Bracken (*L-P.*)
Minister i/c of Manitoba Power Commission
Minister of Telephones and Telegraphs
Provincial Treasurer ..... Hon. S. S. Garson, K.C. (*L-P.*)
Minister of Agriculture and Immigration ..... Hon. D. L. Campbell (*L-P.*)
Attorney-General
Minister of Health and Public Welfare ..... Hon. J. O. McLenaghan, K.C. (*Cons.*)
Municipal Commissioner ..... Hon. William Morton (*L-P.*)
Provincial Secretary
Minister of Industry and Commerce
Minister of Mines and Natural Resources
Railway Commissioner for Manitoba ..... Hon. J. S. McDiarmid (*L-P.*)
Minister of Education ..... Hon. Ivan Schultz, K.C., LL.B. (*L-P.*)
Minister of Public Works ..... Hon. E. F. Willis (*Conservative Leader*)
Minister of Labour ..... Hon. S. J. Farmer (*C.C.F. Leader*)
Ministers without Portfolio ..... Hon. S. Marcoux (*L-P.*)
Hon. A. R. Welch (*Cons.*)
Hon. N. L. Turnbull (*S-C.*)

The Premier's Salary is $7,050.40; Cabinet Ministers, $5,287.80; Ministers without Portfolio, $1,133.33; in addition to the sessional indemnity of $1,837,00.

Clerk of Executive Council, P. A. Talbot

MEMBERS OF THE LEGISLATIVE ASSEMBLY

Twenty-first Legislature. General Election April 22nd, 1941. Legal duration 5 years.

Members' Sessional Allowance, 1941, $1,837 with an extra allowance to an opposition leader of a group of 4 or more.

Speaker—..... *Clerk of Legislative Assembly*—H. H. Dunwoody.

Leader of Conservatives, Hon. E. F. Willis.

ELECTORAL DIVISION	NAME	P.O. ADDRESS
Arthur	John R. Pitt, *L-P.*	Pierson
Assiniboia	David A. Best, *Cons.A-C.*	St. James
Beautiful Plains	Dr. J. S. Poole, *Cons.*	Neepawa
Birtle	F. C. Bell, *L-P.*	McAuley
Brandon City	George Dinsdale, *Cons.*,	461-11th St., Brandon
Carillon	Edmond Prefontaine, *L-P.*	St. Pierre
Cypress	James Lyall Christie, *L-P.*	Glenboro
Dauphin	Robert Hawkins, *L-P.*	Dauphin
Deloraine	Hon. E. F. Willis, *Cons.*	Boissevain
Dufferin		
Emerson	John R. Solomon, *Ind.*	Selkirk
Ethelbert	N. A. Hryhorczuk, *L.P.*	Ethelbert
Fairford	Hon. S. S. Garson, K.C., *L-P*	332 Queenston St., Winnipeg
Fisher	N. V. Bachynsky, *L-P.*,	824 Magnus Ave., Winnipeg
Gilbert Plains	Dr. S. W. Fox, *S-C.*	Gilbert Plains
Gimli	Joseph Wawrykow, *C.C.F.-La.*	Gimli
Gladstone	Hon. Wm. Morton, *L-P.*	Gladstone
Glenwood	James W. Breakey, *L-P.*	Souris
Hamiota	Hon. N. L. Turnbull, *S-C.*	Hamiota
Iberville	Arthur Boivin, *Ind.*	Cove Apts., Winnipeg
Kildonan and St. Andrews	Hon. Jas. McLenaghen, K.C., *Cons.*,	Legislative Bldg.
Killarney		
Lakeside	Hon. Douglas L. Campbell, *L-P.*,	Legislative Bldg.
Lansdowne	Matthew R. Sutherland, *L-P.*	Griswold
La Verandrye	Hon. Sauveur Marcoux, *L-P.*	Legislative Bldg.
Manitou	Hugh B. Morrison, *Cons.*	Kaleida
Minnedosa	Dr. Earl James Rutledge, *Cons.*,	Erickson
Morden and Rhineland	Wallace C. Miller, *Cons.*	Gretna
Morris	John C. Dryden, *Ind.*	Ste. Agathe
Mountain	Hon. Ivan Schultz, K.C., *L-P.*,	Legislative Bldg.
Norfolk	John Lawrie, *Cons.*	Brookdale
Portage la Prairie	W. R. Sexsmith, K.C., *Cons.*,	216 Crescent Road, Portage la Prairie
Roblin	Sidney Ernest Rogers, *S-C.*	Makaroff
Rockwood	M. T. Lewis, *Ind.*,	298 Overdale St., St. James
Rupert's Land	D. R. Hamilton, *L.P.*,	379 Hargrave St., Winnipeg
Russell	W. W. Wilson, *L.P.*	Russell
St. Boniface	A. Lloyd Clark, *L.P.*,	235 Kingston Row, St. Vital
St. Clements	N. J. Stryk, *Ind.*	Ladywood
St. George	Skuli Sigfusson, *L.P.*	Lundar
Ste. Rose	D. M. McCarthy, *L-P.*,	Ste. Rose du Lac
Springfield	Evelyn Foster Shannon, *L-P.*,	85 Winona St., Transcona
Swan River	George P. Renouf, *Cons.*	Minitonas
The Pas	Hon. John Bracken, *L-P.*,	Legislative Bldg.
Turtle Mountain	Hon. A. R. Welch, *Cons.*	Legislative Bldg.
Virden	Robert Henry Mooney, *L-P.*,	Virden
Winnipeg	Paul Bardal, *L.P.*,	841 Sherbrook St., Winnipeg
	Hon. S. J. Farmer, *C.C.F.-Labor*,	421 Rosedale A., Winnipeg
	M. A. Gray, *C.C.F.*,	702 Confederation Life Bldg., Winnipeg
	William A. Kardash, *Workers A-C.*	697 Redwood Ave., Winnipeg
	Stephen Krawchyk, *Ind.*	1864 Elgin Ave., Winnipeg
	Gen. H. D. B. Ketchen. *Cons.*, *A-C.*,	1301 Wellington Crescent
	Hon. J. S. McDiarmid, *L-P.*,	353 Yale Ave., Winnipeg
	C. Rhodes Smith, *L.P.*,	801 Somerset Bldg., Winnipeg
	G. S. Thorvaldson, *Cons.*,	300 Nanton Bldg., Winnipeg
	Lewis St. George Stubbs, *Ind.*, *A-C.*,	54 Donald St., Winnipeg

Con. 11; Lib.-Prog. 26; Ind. 6; Social Credit 3; C.C.F. 3; A-C. Anti-Coalition, 4; Vacant 2; Total 55

All members are supporters of the Coalition except the 4 indicated. The general election of 1941 resulted in very slight changes in standing of parties.

CHIEF DEPARTMENTAL OFFICERS

TREASURY DEPARTMENT

Provincial Treasurer ..... Hon. S. S. Garson, K.C.
Deputy Provincial Treasurer.....R. McN. Pearson
Assistant Deputy.....S. W. Christie
Comm'r of Taxation and Admin. of Succession Duties
G. L. Cousley
Asst. Admin. of Succession Duties .....M. S. Watson

MANITOBA POWER COMMISSION

Chairman.....Herbert Cottingham
Members.....J. W. Sanger, P. A. Kennedy
General Superintendent and
Acting General Manager .....L. Mackay

COMPTROLLER-GENERAL'S DEPARTMENT

Comptroller-General.....C. A. W. Glover, C.A.
Auditor of Disbursements.....Richard Brangan
Chief Accountant.....K. C. Aseltine, C.A.

ATTORNEY-GENERAL'S DEPARTMENT

Attorney-General..Hon. James O.McLenaghen, K.C.
Deputy Minister.....John Allen, K.C.
Asst. Deputy Minister.....D. G. Potter, K.C.
Crown Attys: O. M. M. Kay, R. B. Baillie, W. G. Boyd
C.J.D......W. D. Card, K.C.
W.J.D......R. M. Matheson, K.C.
N.J.D......Geo. A. Eakins, K.C.
S.J.D......(Counsel for Crown) D. L. Cameron
D.J.D......C. S. A. Rogers, K.C.
Northern Manitoba and The Pas,
(Counsel for Crown) D. A. Ross, K.C.
Inspector of Legal Offices.....N. L. Davison
Inspector of Gaols.....N. L. Davison
Judge of Juvenile Court.....Frank A. E. Hamilton
Legislative Counsel.....G. S. Rutherford

MUNICIPAL AND PUBLIC UTILITIES BOARD
214 Law Courts, Kennedy St., Winnipeg.

Chairman .....W. R. Cottingham, K.C.
Member.....D. L. Mellish
Secretary (Acting) .....R. J. Forbes

The Securities Act of Manitoba

This Board administers all matters pertaining to the sale of Securities.

HIGHWAY TRAFFIC BOARD

Chairman.....W. R. Cottingham, K.C.
Members: D. L. Mellish, M. A. Lyons, T. J. Wilson.

MANITOBA LIQUOR CONTROL COMMISSION

Commissioner .....W. R. Clubb

Liquor Licensing Board
(Appointed to advise the Manitoba Liquor Comm.)

Chairman.....W. R. Clubb
Members; Frank Evans, Samuel W. McCullough, Robert J. Lough, John McGregor.

Liquor Law Enforcement

Chief Inspector.....E. J. Heaney

WORKMEN'S COMPENSATION BOARD
6th floor, Telephone Bldg., Winnipeg.

Commissioner.....C. K. Newcombe
Asst. Commissioner.....P. V. E. Jones
Secretary.....N. Fletcher
Members.....J. L. McBride, H. L. Lyall

OLD AGE PENSIONS BOARD AND PENSIONS FOR THE BLIND

Chairman.....C. K. Newcombe
Superintendent Old Age Pensions Board.T. S. Hamilton
Superintendent of Blind.....T. S. Hamilton

GAOLS AND GAOLERS

Provincial Gaol, Winnipeg, Col. Royal Burritt. D.S.O.
Provincial Gaol, Brandon Wm. Sutherland,
Provincial Gaol, Dauphin, H. V. Smith.
Prov. Gaol, Portage la Prairie Edward Calder.

THE MANITOBA HOME FOR GIRLS
West Kildonan

Superintendent.....

DEPT. OF AGRICULTURE AND IMMIGRATION

Minister of Agriculture.....Hon D. L. Campbell
Deputy Minister.....J. H. Evans
Dairy Department.....L. A. Gibson
Live Stock Branch.....J. R. Bell
Publications.....H. E. Wood
Extension Service and Supt. Agricultural Societies,
N. C. McKay
Veterinary Laboratory.....Dr. A. Savage

DEBT ADJUSTMENT BOARD

Commissioner .....

MILK CONTROL BOARD

Chairman.....J. R. McPhail
Members.....J. M. Brown, Ben Lewis

DEPARTMENT OF EDUCATION

Minister of Education.....Hon. Ivan Schultz, LL.B.
Acting Superintendent of Education,
C. K. Rogers, M.A.
Chief Administrative Officer,
J. P. Sigraldason, B.A., B.Ed.
Correspondence Courses.....C. J. Hutchings, M.A.
Technical Education.....R. J. Johns, B.Ed.
Registrar.....W. G. Rathwell, B.A.

MANITOBA HOME FOR BOYS

Superintendent.....H. Atkinson, Carman, Man.

DEPARTMENT OF PUBLIC WORKS

Minister of Public Works.....Hon Errick F. Willis
Highway Commissioner and Deputy Minister,
M. A. Lyons
Asst. Deputy Minister.....Geo. Collins
Chief Engineer, Good Roads Board.....T. T. Wilson
Chief Engineer, Reclamation Branch.....N. Barritt
Building Superintendent.....G. Parfitt
Purchasing Bureau .....W. H. Woodhead
Government Postmaster.....W. Clapperton
Supt. of Insurance.....H. Hunter
Insurance Counsel and Deputy Supt. of Insurance
Gerald S. Rutherford

DEPARTMENT OF LABOUR

Minister of Labour.....Hon. S. J. Farmer
Deputy Minister.....R. A. Stewart

MINIMUM WAGE BOARD

Chairman.....James Leslie
Members: Mrs. E. M. Nash, Clarence Moore, Stuart Gordon, Mrs. Eva Alice Macfie.

FAIR WAGE BOARD—PART I

Chairman.....James Leslie
Members: J. B. Graham, R. G. Anderson, F. Fraser, F. Dowse.

HAIRDRESSING FAIR WAGE BOARD—PART II

Chairman.....James Leslie
Members: W. J. Harley, Mrs. Isabelle Gray, Miss Ena Carruthers, Mr. Chas S. Pearce.

HAIRDRESSERS LICENSING BOARD

Chairman.....James Leslie
Members, W. J. Harley, Miss Ena Carruthers.

BAKERY FAIR WAGE BOARD—PART II

Chairman.....James Leslie
Members: W. T. White, James McMahon, James Shepherd, Martin Olnick, F. J. Hannibal, J. Smith.

SHOE REPAIRING FAIR WAGE BOARD—PART II

Chairman.....James Leslie
Members: Wm. Morris, John Lyons, M. Derun, Adam Schmidt.

BARBERS' FAIR WAGE BOARD—PART II.

Chairman.....James Leslie
Members, Roland J. Wylie, Wm. R. Scott, John Ebin, Carl Allenbach.

BARBERS' LICENSING BOARD

Chairman.....James Leslie
Members: R. J. Wylie, Carl Allenbach.

PROJECTIONISTS' EXAMINING BOARD

Chairman.....Charles L. Maybee
Members: W. Hale, W. H. Knowles.

STEAM ENGINEERS' EXAMINING BOARD

Chairman.....R. A. Stewart
Members: John Campbell, Robert Mitchell.

ELEVATOR AND HOIST BOARD

Chairman.....R. A. Stewart
Members: A. Steventon, S. E. Howarth, J. F. Cheale.

ELECTRICIANS' LICENSING BOARD

Chairman.....Geo. Newman
Members: A. K. MacKenzie, Cecil R. Roberts.

DEPARTMENT OF MINES AND NATURAL RESOURCES

Minister of Mines and Natural Resources, Hon. John S. McDiarmid
Deputy Minister ..... D. M. Stephens
Assistant Deputy Minister ..... J. G. Cowan
Director of Mines ..... George E. Cole
Director of Forestry ..... H. I. Stevenson
Director of Game and Fisheries ....A. G. Cunningham
Director of Lands ..... R. W. Gyles
Director of Surveys ..... H. E. Beresford
Director of Water Resources ..... C. H. Attwood
Director of Travel & Publicity Bureau H. E. Beresford

DEPARTMENT OF PROVINCIAL SECRETARY

Provincial Secretary ..... Hon. J. S. McDiarmid
Deputy Minister ..... R. M. Fisher, K.C.
King's Printer ..... J. L. Cowie
Civil Service Commissioner ..... C. Rice-Jones

DEPARTMENT OF MUNICIPAL COMMISSIONER

Municipal Commissioner ..... Hon Wm. Morton
Deputy Minister ..... R. M. Fisher, K.C.
Provincial Municipal Auditor ..... Jas. Laird
Chairman Manitoba Assessment Commission, E. W. Watts

DEPARTMENT OF HEALTH AND PUBLIC WELFARE

Minister of Health and Public Welfare, Hon. J. O. McLenaghen, K.C.
Deputy Minister ..... F. W. Jackson, M.D., D.P.H.
Director of Health ....C. R. Donovan, M.D., D.P.H.
Acting Director, Disease Prevention, Maxwell Bowman, M.D., D.P.H.
Epidemiologist ....Maxwell Bowman, M.D., D.P.H.
Director, Venereal Disease Control, K.J. Backman, M.D.
Director, Local Health Services, C. E. Mather, M.D., D.P.H.
Provincial Bacteriologist .....Fred T. Cadham, M.D.
Director, Public Health Nursing Service, E. A. Russell, R.N., P.H.N.
Director, Health Education; Maternal and Child Hygiene, A. Marguerite Swan, M.D., D.P.H.

DIVISION OF ENVIRONMENTAL SANITATION

Director, and Chief Sanitary Inspector ...John Foggie
Director, Industrial Hygiene, George Baldry, M.D., D.P.H.
Chief Food Inspector ..... E. J. Rigby, V.S.

REGISTRAR OF BIRTHS, MARRIAGES AND DEATHS

Acting Recorder of Vital Statistics, Miss L. E. Stewart, R.N., P.H.N.

DIVISION OF PSYCHIATRY

Provincial Psychiatrist ..... T. A. Pincock, M.D.

HOSPITAL FOR MENTAL DISEASES, SELKIRK.

E. C. Barnes, M.D., *Med. Supt.*; **Thos. Allan**, *Bursar.*

HOSPITAL FOR MENTAL DISEASES, BRANDON

Stuart Shultz, M.D., *Med. Supt.*; Douglas Bull, *Bursar.*

MANITOBA SCHOOL FOR MENTALLY DEFECTIVE PERSONS, PORTAGE LA PRAIRIE

M. E. Bristow, M.D., *Acting Med. Supt.*; **Hugh Simpson**, *Bursar.*

Administration of Estates of the Mentally Incompetent, Acting Director ..... F. G. Ritchie
Fiscal Supervision Public Institutions, Acting Director ..... F. G. Ritchie

DIVISION OF WELFARE

Director, Child Welfare Division and Mothers' Allowance ..... F. W. Jackson, M.D., D.P.H.
Acting Assistant to the Director ..... Gertrude Childs
Social Assistance in Unorganized Territory, Director ..... B. Zeglinski
Welfare Supervision Board (Advisory), Chairman, Dr. E. S. Moorhead; *Secretary*, Mrs. Nellie McN. Sanders.
Provincial Board of Health (Advisory), Chairman, E. W. Montgomery, M.D.; *Secretary*, R. M. Fisher, K.C.

HOSPITALS IN MANITOBA
(H. =Hospital)

ALTONA, Bethania H. BIRTLE, St. Mary's (Birtle General) H. BRANDON, Brandon General H. CARMAN, Carman General H. DAUPHIN, Dauphin General H. DELORAINE, Deloraine Memorial H. ERIKSDALE, Elizabeth M. Crowe Memorial H. ETHELBERT, Ethelbert General H. FLIN FLON, Flin Flon General H. GIMLI, Johnson Memorial H. GLADSTONE, Gladstone-Westbourne H. GRANDVIEW, Grandview H. HAMIOTA, Hamiota General H. MINNEDOSA, Lady Minto H., MORDEN, Freemasons' H. NEEPAWA, Neepawa General H. PINE FALLS, Pine Falls H. PORTAGE LA PRAIRIE, Portage la Prairie General H. RUSSELL, Sacred Health H. SELKIRK, Selkirk General H. SHOAL LAKE, Shoal Lake Municipal H. SOURIS, Souris & Glenwood Memorial H. STEINBACH, Bethesda H. SWAN RIVER, Swan River H. ST. BONIFACE, St. Boniface General H.; St. Roch's H. STE. ROSE DA LAC, Ste. Rose H. TEULON, Hunter H. THE PAS, St. Anthony's H. VIRDEN, Virden H. VITA, Vita General H. WINKLER, Bethel H. WINNIPEG, Children's H.; Concordia H.; Convalescent H.; Grace H.; Misericordia H.; Municipal H.; St. Joseph's H.; Victoria H.; Winnipeg General H. WINNIPEGOSIS, Crerar H.

SANATORIA

NINETTE, Manitoba Sanatorium. ST. VITAL, St. Boniface Sanatorium. WINNIPEG, Central Tuberculosis Clinic and King Edward Municipal H.

Motion Picture Censors ...C. Rice-Jones, Mrs. G. L. Lennox, Mrs. Edith McLeod.
Official Guardian . The Toronto General Trusts Corp. "Guardian ad Litem."
Provincial Librarian and Provincial Archivist ..... J. L. Johnston
Fire Commissioner ..... H. E. Puttee

MANITOBA FARM LOANS BOARD

Chairman and Rural Credits Receiver ...I. B. Griffiths
Secretary ..... H. H. Brewer

INDUSTRIAL DEVELOPMENT BOARD OF MANITOBA

Hon. Chairman .....Hon. John Bracken, Premier of Manitoba.
Chairman ..... J. N. T. Bulman
Managing Secretary .....R. A. Sara, B.A. Sc., E.E. Confederation Life Bldg., Winnipeg.
The Executive Committee is composed of 50 men in prominent diversified industries.

MANITOBA ELECTRIFICATION ENQUIRY COMMISSION

246 Legislative Building Winnipeg.

Chairman and Secretary, Emerson P. Schmidt, Manitoba Power Commission, Winnipeg.
Commissioners, E. V. Caton, Chief Engineer of the Winnipeg Electric Company; John W. Sanger, Chief Engineer of the Winnipeg Hydro-Electric System; Herbert Cottingham, Chairman of the Manitoba Power Commission.

DEPARTMENT OF EDUCATION

SCHOOL INSPECTORS, ETC.

Superintendent of Schools, Winnipeg, J. C. Pincock, M.A., LL.D., 443 Dominion St. Winnipeg.
Assistant Superintendents, Winnipeg, J. B. Wallis, M.A., Herbert McIntosh, M.A.
Superintendent of Schools, Brandon, T. A. Neelin, M.A., B.Paed. Brandon.
Public School Inspectors—H. L. Albright, B.A., Emerson; C. J. Muller, BA., 146 Masson St., St. Boniface; R. E. Beecher, B.A., Neepawa; J. A. George, B.A., Deloraine; J. W. Clarke, B.A., Killarney; H. Connolly, B.A., 950 McMillan Ave., Winnipeg; J. H. Plewes, 38 Hart Ave., Winnipeg; J. E. S. Dunlop, B.A., 107 Ruby St., Winnipeg; B. W. Warkentin B.A., Beausejour; J. B. Day, B.A., B.Ed., Roblin; A. A. Herriot, B.A., 102 Queenston St., Winnipeg; G. H. Robertson, Virden; J. A. Peterson, B.A., Carman; W. S. Lockhart, B.A., Baldur; G. H. Marcoux, B.A., Ste. Rose; J. M. Brown, B.A., B.Ed., M.Ed., Eriksdale; A. J. Manning, Carman; E. D. Parker, B.A., 150 Woodhaven Blvd., Sturgeon Creek; J. S. Peach, B.A.,

DEPARTMENT OF EDUCATION—*Continued*

Swan River; Eldon F. Simms, B.A., B.Ed., Portage la Prairie; W. C. Booth, B.A., 346 Russell St., Brandon; E. H. Reid, B.A., M.Ed., Shoal Lake; R. J. MacKenzie, B.A., Gladstone.

Inspectors, Secondary Schools—R. M. Stevenson, B.A., 368 Waverley St., Winnipeg; Clarence Moore, B.A., Brandon.

NORMAL SCHOOLS

Winnipeg—D. B. Moorhead, B.S.A., Principal, Harold Riter, Assistant Principal.

Brandon—

MEDICAL INSPECTION

The official in charge of school health and medical inspection is Dr. Marguerite Swan, Dept. of Health and Public Welfare, 320 Sherbrooke St., Winnipeg.

COURTS, JUDGES, ETC.

COURT OF APPEAL

Chief Justice of Manitoba, Hon. James Emile Pierre Prendergast, $10,000.

Puisne Judges of the Court of Appeal, Hon, R. M. Dennistoun, Hon. W. H. Trueman, Hon. H. A. Robson, Hon. S. E. Richards, $9,000 each.

Deputy Registrar, Augustus J. Christie.

COURT OF KING'S BENCH

Chief Justice of the Court of King's Bench, Hon. Ewan A. McPherson, $10,000. Puisne Judges of the Court of King's Bench, Hon. A. K. Dysart, Hon. J. E. Adamson, Hon. W. J. Donovan, Hon. P. J. Montague, Hon. W. J. Major, $9,000 each.

ATTORNEY-GENERAL.—Hon. James McLenaghen, K.C.

DEPUTY ATTORNEY-GENERAL.—John Allen, K.C.

LEGISLATIVE COUNSEL.—G. S. Rutherford.

INSPECTOR LEGAL OFFICES AND REGISTRY OFFICES—N. L. Davison.

Crier and Messenger, W. Strang.

COURT OFFICIALS—KING'S BENCH.

Referee in Chambers and Master—J. W. Morrison; Prothonotary, A. J. Christie; Registrar, F. A. Macdonald; Deputy Registrar, G. B. Grandy; Court Reporter, J. L. Donovan; Crier, Translator and Judge's Messenger, Narcisse Fournier; National Trust Co., Traders Trust Co., Union Trust Co.

JUDICIAL DISTRICTS

EASTERN JUDICIAL DISTRICT, WINNIPEG—Thos. H. Jones, Clerk of County Court and Surrogate Court; Sheriff, L. J. Howe; Crier and Interpreter, Narcisse Fournier; Official Administrator, Toronto General Trusts Corporation, Winnipeg.

CENTRAL JUDICIAL DISTRICT, PORTAGE LA PRAIRIE—Deputy Clerk Crown and Pleas, Clerk of County Court, and Surrogate Registrar, C. T. Thomas, Portage la Prairie; Sheriff, Edward Calder, Portage la Prairie; Official Administrators, National Trust Co., Winnipeg; Court Reporter, Jos. Pawlett.

WESTERN JUDICIAL DISTRICT, BRANDON—Deputy Clerk of Crown and Pleas, Clerk of County Court, and Surrogate Registrar, H. D. Clement, Brandon; Sheriff, M. McGregor; Official Administrators, National Trust Co., Winnipeg; Court Reporter, ...

SOUTHERN JUDICIAL DISTRICT, MORDEN—Deputy Clerk of the Crown and Pleas, Clerk of County Court, Sheriff, and Surrogate Registrar, V. W. Baker; Official Administrator, Northern Trust Company.

NORTHERN JUDICIAL DISTRICT, MINNEDOSA—Deputy Surrogate Registrar and Deputy County Court Clerk, Miss A. G. Lamont, Minnedosa; Acting Deputy Clerk of the Crown and Pleas and Sheriff, D. A. Smith, Minnedosa; Court Reporter, M. H. Pearce; Official Administrator, Canadian Guaranty Trust Co.

DAUPHIN JUDICIAL DISTRICT, DAUPHIN—Sheriff, H. V. Smith; Clerk of County Court and Surrogate Registrar, and Deputy Clerk, Crown and Pleas, G. R. Watson; Court Reporter, T. Little; Official Administrator, Standard Trusts Co., Winnipeg.

BANKRUPTCY—King's Bench Judges in this Province have jurisdiction in bankruptcy. For Official Receivers and Registrars, *see Index*

SURROGATE COURT, MANITOBA

EASTERN JUDICIAL DISTRICT, held at Court House, Winnipeg—Judges, His Honour H. W. Whitla, Senior Judge; Their Honours J. G. Cory, D. A. Stacpoole, J. Bernier; Clerk and Registrar, Thos. H. Jones.

WESTERN JUDICIAL DISTRICT, held at Brandon—Judge, His Honour S. E. Clement; Registrar, H. D. Clement.

CENTRAL JUDICIAL DISTRICT, held at Portage la Prairie—Judge, His Honour Gregory Barrett; Registrar, C. T. Thomas.

SOUTHERN JUDICIAL DISTRICT, held at Morden—Judge His Honour John M. George; Registrar, V. W. Baker.

NORTHERN JUDICIAL DISTRICT, held at Minnedosa—Judge, His Honour W. J. Lindal; Deputy Registrar, Miss A. G. Lamont.

DAUPHIN JUDICIAL DISTRICT, held at Dauphin—Judge His Honour F. E. E. Simpson; Registrar, G. R. Watson.

SURROGATE COURT OF ST. BONIFACE.

Held at St. Boniface—Judge, His Honour L. P. Roy; Registrar, Miss A. Prendergast.

JUVENILE COURTS

F. A. E. Hamilton, Winnipeg; R. M. Matheson, K.C., Brandon; Thos. Little, Dauphin, Man.

COUNTY COURT JUDGES AND CLERKS

EASTERN JUDICIAL DISTRICT

(Divided into Northern and Central Divisions)

Judge of the County Courts of the Eastern Judicial District, His Honour H. W. Whitla.

Junior Judges of the County Courts of the Eastern Judicial District, Their Honours, J. Bernier, J. G. Cory, D. A. Stacpoole.

Northern Division, E.J.D.

Stonewall—Clerk, Mrs. M. J. Watts.
Selkirk—Clerk, E. Millidge.
Winnipeg—Clerk, T. H. Jones, E. W. Cooper, Deputy.
Beausejour—Clerk, M. J. Hoban.
Gimli—Clerk, S. Eldjarnson, Gimli.
Carman—Clerk, N. A. Love.
Elm Creek—Clerk, Chas. A. Shaw.
Inwood—Clerk, R. M. Snider.
Fisher Branch—E. Bouchard.
Eriksdale—J. H. Knox.
Ashern—S. H. Foord.

Central Division, E.J.D.

County Court Judge, His Honour L. P. Roy, St. Boniface.
St. Boniface—Clerk, Alice Prendergast.
Jolys—Clerk, J. Desharnais, St. Pierre.
Morris—Clerk, T. K. Bestwick.
Ste. Anne—Clerk, A. Dubois.
St. Francois Xavier—Clerk, C. A. Prefontaine.
St. Norbert—Clerk, Mrs. M. A. Landry.
St. Laurent—Clerk, J. Allard.

WESTERN JUDICIAL DISTRICT

County Judge, His Honour S. E. Clement, Brandon.
Brandon—Clerk, H. D. Clement.
Hartney—Clerk, M. L. McDonald.
Melita—Clerk, R. Oxley
Reston—Clerk, F. Manning.
Souris—Clerk, H. R. Willson.
Virden—Clerk, Miss M. C. Gibson.
Wawanesa—Clerk, J. G. Fraser
Elkhorn—Walter Davey.

NORTHERN JUDICIAL DISTRICT

County Judge, His Honour W. J. Lindal, Minnedosa.
Birtle—Clerk—F. C. Barber, Birtle.
Hamiota—Clerk, W. T. Andrew.
Minicta—Clerk, G. Rowan.
Minnedosa—Deputy Clerk, Miss A. G. Lamont.
Rapid City—Clerk, E. S. Gardiner.
Russell—Clerk, R. C. McLennan.
Shoal Lake—Clerk, J. Stalker.
Strathclair—Clerk, G. V. Henderson.
Rossburn—Clerk, G. H. Beirnes.

CENTRAL JUDICIAL DISTRICT

County Judge, His Honour Gregory Barrett, Carberry.
Carberry—Clerk, A. E. Horton.
Gladstone—Clerk, D. A. McLean.
Glenboro'—Clerk, G. J. Oleson.
Holland—Clerk, W. R. Manning.
MacGregor—Clerk, G. E. Lewin.
Neepawa—Clerk, Mrs. Mabel Thomson.
Portage la Prairie—Clerk, C. T. Thomas.
Treherne—Clerk, R. J. Moore.

DAUPHIN JUDICIAL DISTRICT

County Judge, His Honour F. E. E. Simpson.
Dauphin
Ethelbert—A. E. Ogryzlo.
The Pas—Clerk, J. Ridyard.
Dauphin—Clerk, G. R. Watson.
Flin Flon—Clerk, J. E. Sturley.
Gilbert Plains—Clerk, G. C. Best.
Swan River—Clerk, W. H. Sims.
St. Rose—Clerk, Mrs. Anna Valcourt.
Roblin—Clerk, John Hall.

SOUTHERN JUDICIAL DISTRICT

County Judge, His Honour John M. George, Deloraine.
Boissevain—Clerk, B. Grant
Belmont—Clerk, R. R. Houghton.
Cartwright—Clerk, B. E. Davidson.
Deloraine—Clerk, D. L. Livingstone.
Emerson—Clerk, F. S. Bell.
Gretna—Clerk, P. H. Buhr.
Killarney—Clerk, F. King.
Manitou—Clerk, J. A. F. Hill
Morden—Clerk, V. W. Baker.
Pilot Mound—Clerk, T. H. J. Walton.
Somerset—Clerk, J. B. Leathers.

LAND TITLES DISTRICTS AND REGISTRARS

Registrar-General..... E. A. Pridham, Winnipeg
Deputy Registrar-General..... I. H. Bell, Winnipeg

DISTRICT	DISTRICT REGISTRAR
Winnipeg	E. A. Pridham, Winnipeg I. H. Bell, Winnipeg, Deputy
Portage la Prairie	Roy McKay, Portage la Prairie
Brandon	E. G. Hetherington, Brandon
Morden	D. C. Phillip, Morden
Boissevain	E. G. Hetherington, Boissevain
Neepawa	J. A. Shearer, Neepawa
Carman	R. F. T. Greer, Carman
Dauphin	J. E. Ramsden

REGISTRATION OF INSTRUMENTS

Bills of Sale and Chattel Mortgages must be registered with the Clerk of the County Court of the Judicial Division in which the goods or chattels are situate.

Registration of Conditional Sales is not required.

POLICE MAGISTRATES—MANITOBA

PLACE	MAGISTRATE	PLACE	MAGISTRATE	PLACE	MAGISTRATE
Beausejour	L. S. Matlin	*Gods Lake*	D. C. Marshall	*Teulon*	Jas Grahame
Berens River	F. A. Disbrowe	*Herb Lake*	Hugh Vickers	*The Pas*	J. Ridyard
Birtle	G. A. Lauman	*Ilford*	D. C. Walker	*Virden*	*H. C. H. Brayfield
Bissett	C. F. Caswell	*Killarney*	Irwin I. Cutler	*Wadhope*	G. D. Edmonds
Boissevain	*M. H. Garton	*Lac du Brochet*		*Winnipeg*	R. B. Graham, K.C. F. A. E. Hamilton A. C. Campbell, K.C. F. E. Law Thos. J. Murray, K.C. E. A. Andrews
Brandon	R. M. Matheson, K.C.	*Minnedosa*	J. Fleming F. E. E. Simpson		
Carman	R. F. T. Greer	*Morden*	D. A. Duncan		
Churchill	J. H. Fleming.	*Norway House*	E. J. Wright		
Dauphin	Thos. Little	*P'tage la Prairie*	R. W Webster		
Emerson	J B. Andrews	*Sherridon*	D. Clark		
Eriksdale	H. S. Rutherford	*Souris*	S. H. Forrest, K.C.		
Flin Flon	O. F. Wright	*St. Boniface*	Henri Lacerte		
Gladstone	J. G. Crawford	*Swan River*	Thos. Neelands		

*On Active Service.

MUNICIPALITIES IN MANITOBA

117 Rural Municipalities; 30 Incorporated Towns; 22 Incorporated Villages; 4 Incorporated Cities; 1 Municipal District—(Exclusive of disorganized municipalities listed below and marked *).

There are no counties in Manitoba.

HON. WM. MORTON, *Municipal Commissioner*. R. M. FISHER, *Deputy Municipal Commissioner*. Nominations on 2nd Tuesday in November. Election day 10th day immediately succeeding nomination day. OFFICIALS OF THE MUNICIPAL UNION—President—E. S. Browning, Ogilvie; Vice-President—Percy Beachell, Rosser; Sec'y-Treasurer—John Spalding, Miniota. Solicitor—C. J. McLeod, c/o Hudson-Ormond & Co., Winnipeg). Official Organ—The Western Municipal News, Winnipeg. Taxes are payable to Treasurer of respective Municipality. Where only one name is given, it includes both Clerk and Treasurer of the Municipality.

MUNICIPALITY	CLERKS AND TREASURERS, AND P. O. ADDRESS	MUNICIPALITY	CLERKS AND TREASURERS, AND P. O. ADDRESS
Albert	Mrs. M. C. Forsyth, Tilston	*Chatfield (disorganiz'd	Wm. Hryciuk, Poplar Field (Rec.
Archie	F. C. Bell, McAuley	Clanwilliam	R. J. McKenzie, Erickson
Argyle	Richard C. Atkins, Baldur	Cornwallis	Mrs. F. M. Ferguson, Drawer 338, Brandon
Arthur	V. C. Farrow, Melita	Coldwell	J. A. Erlendson, Lundar
*Armstrong (disorganized)	R. M. Snider, Inwood Receiver	Daly	W. T. Dyer, Rivers, Man.
Assiniboia	Miss P. O'Malley, Clerk, C. H. Gabe, Treas., Kirkfield Park	Dauphin (Rural)	John A. Gorby, Dauphin
		Dauphin Town	R. Fagen, Dauphin
Beausejour (Town)	M. J. Hoban, Beausejour	Deloraine Town	R. R. Lyon, Sec.-Treas., Deloraine
Bifrost	Bjorn. M. Paulson, Arborg	De Salaberry	Gerard Chenard, St. Pierre
Binscarth Village	H. G. Sanderson, Binscarth	Dufferin	F. W. Kirby, Carman
*Birch River	Miss B. Lafortune, Hadashville (Municipality disorganized)	East Kildonan	H. A. Leigh, 204 Chambers of Commerce, Winnipeg
Birtle (Rural)	J. H. Kitching, Birtle	East St. Paul	W. Gorham, Bird's Hill
Birtle Town	A. E. Quelch, Birtle	Edward	J. E. Basted, Pierson
Blanshard	R. L. Cochran, Oak River	Elkhorn Village	J. W. King, Elkhorn
Boissevain Town	H. J. Philipps, Boissevain	Ellice	John E. Selby St. Lazare
Boulton	J. C. Smith, Inglis	Elton	J. L. Pottinger, Forrest
Brandon City	A. J. M. Bell, Treasurer G. A. Hall, Clerk	Emerson Town	L. H. Ashby, Emerson
		Ethelbert	A. E. Ogryzlo, Ethelbert
Brenda	G. A. McK. Bissett, Waskada	Eriksdale	H. S. Rutherford, Eriksdale
Brokenhead	Lewis J. Pulfer, Beausejour	*Fisher Branch	Wm. Hryciuk (Receiver), Poplarfield, Man. (Municipality disorganized)
Brooklands Village	John Reeves, Brooklands Adminis't'r	Flin Flon	G. H. Murton, Sec.-Treas., Flin Flon
Cameron	E. H. Mills, Hartney	Fort Garry	H. D. de Moissac, Fort Garry
Carberry Town	A. E. Horton, Carberry	Foxwarren	Louis Armit, Foxwarren
Carman Town	A. Malcolmson, Carman	Franklin	R. W. Witty, Dominion City
Cartier	H. C. Payment, Elie		
Charleswood	Fred. McConnell, Charleswood		

MUNICIPALITIES IN MANITOBA—*Continued*

MUNICIPALITY	CLERKS AND TREASURERS, AND P. O. ADDRESS
Garson (Village)	Mrs. C. McKay, Garson
Gilbert Plains Village	Gilbert Best, Gilbert Plains
Gilbert Plains	Harry A. Alley, Gilbert Plains
Gimli	John Haas, Gimli
Gimli Village	Baldur N. Jonasson, Gimli
Gladstone Town	R. M. Strachan, Gladstone
Glenella	Miss M. V. Jupe, Glenella
Glenwood	Wm. M. Frame, Souris
Grandview (Rural)	Chas. McVey, Grandview
Grandview Town	Miss Alice D. M. Sturgess "
Great Falls, Village	F. T. Buckingham, Great Falls
Gretna Village	Aron L. Friesen, Gretna
Grey	L. P. Taillon, Elm Creek
Hamiota (Rural)	W. T. Andrew, Hamiota
Hamiota Village	W. T. Andrew, Hamiota
Hanover	J. D. Goossen, Steinbach
Harrison	H.S.Rungay,Sec-Treas, Newdale
Hartney Town	M. L. McDonald, Hartney
Hillsburg	Chas. Brydon, Roblin, Sec.-Treas
Old Kildonan	Miss C. I. Forrest, 206 Chbrs. of Commerce, Winnipeg
Killarney Town	Miss J. E. Rolston, Killarney
*Kreuzburg	F. E. Carson, Rec'r, Fraserwood (Municipality disorganized)
Lac du Bonnet	G. F. Teare, Lac du Bonnet
La Broquerie	C. N. Dupas, La Broquerie, Secretary-Treasurer.
Lakeview	G. W. Langdon, Langruth
Langford	John H. Thomson, Neepawa
Lansdowne	W. C. Boughton, Arden
Lawrence	H. J. Rorke, Rorketon (Admin.)
Lorne	R. A. Decosse, Somerset
Louise	W. G. McNamee, Sec.-Treas., Crystal City.
McCreary	H. E. Welland, McCreary
Macdonald	C. G. Catler, Sanford
Manitou Village	Edward Sanders, Manitou
Melita Town	V. C. Farrow, Melita
Miniota	J. Spalding, Miniota
Minitonas	Harry Laing, Minitonas
Minnedosa Town	T. H. Murton, Minnedosa
Minto	T. H. Murton, Minnedosa
Montcalm	J. A. Ayotte, Letellier
Morden Town	G.McCorquodale, Morden
Morris (Rural)	W. N. Stevenson, Morris
Morris Town	R. S. Paterson, Morris
Morton	H. J. Philipps, Boissevain
Mossey River	N. Panko, Fork Riv.(Sec. Treas.
Napinka (Village)	W. R. Cosgrove, Napinka
Neepawa Town	J. W. Bradley, Neepawa
North Cypress	A. N. Menzies, Carberry
North Kildonan	M. H. Matheson, R. 6, Clerk Miss B. Walker, Treasurer Imperial B'k Bldg. Winnipeg
North Norfolk	Geo. E. Lewin, Macgregor
Oakland	J. G. Fraser, Wawanesa
Oak Lake Town	E. D. Alder, Oak Lake, Man.
Ochre River	Wilbur Fee, Ochre River
Odanah	W. S. Taylor, Minnedosa
Pembina	J. A. F. Hill, Manitou
Pilot Mound Village	T. H. J. Walton, Pilot Mound
Piney	J. A. Dansereau, Piney (Admin.)
Pipestone	Will E. Wilkins, Reston
Plum Coulee Village	A. R. Stewart, Plum Coulee
Portage la Prairie	C.E. Greenlay, Portage la Prairie
P'tage la Prairie City	Wm. H. Burns Portage la Prairie
Rapid City Town	N. F. Basler, Rapid City
Rhineland	H. H. Hamm. Altona
Ritchot	E. Brodeur, St. Adolphe
Rivers Town	W. T. Dyer, Rivers
Riverside	A. McAulay, Dunrea
Roblin (Rural)	B. E. Davidson, Cartwright
Roblin Village	John Hill, Roblin
Rockwood	B. T. Dawson, Stonewall
Roland	W. Sotham, Roland
Rosedale	Nora K. Benson, Neepawa
Rossburn (Rural)	Edythe Pate, Rossburn, Acting
Rossburn Village	Edythe Pate, Rossburn, Acting
Rosser	Mrs. E J. Burns, Rosser
Russell (Rural)	G. E Allen, Russell
Russell Town	C. J. Maher, Russell
Saskatchewan	Arthur Dennis, Rapid City
Selkirk Town	H. M. Outhwaite, Selkirk
Shellmouth	B. Bradley Hunt, Dropmore
Shell River	W. J. Westwood, Roblin
Shoal Lake Village	G. W. Oliver, Shoal Lake
Shoal Lake (Rural)	Mrs. L. W. Smith, Shoal Lake
Sifton	E. D. Alder, Oak Lake
Siglunes	S. H. Foord, Ashern
Silver Creek	T. M. Ratcliffe, Angusville. Act.
Souris Town	J. W. Breakey, Souris
South Cypress	Edgar Smith, Glenboro
South Norfolk	Frank I. Loadman, Treherne
*Sprague (Disorg.)	G. A. Lafortune, Rec'r, Vassar
Springfield	H. C. Christopherson, Oakbank
Stanley	G. McCorquodale, Morden
Stonewall Town	H. A. Arundel, Stonewall
Strathclair	J. D. Coghlin, Strathclair
Strathcona	W. A. Brisco, Belmont
*Stuartburn	J. M. Mysyk (Municipality disorganized)
Swan River Town	L. J. Walker, Swan River
Swan River	J. B. Hutcheson, Swan River
St. Anne	Conrad Gauthier, Ste. Anne
St. Andrews	J. D. Forster, Clandeboye
St. Boniface City	E. A. Poulain, Sec.-Treas., City Hall, St. Boniface
St. Clements	R. L. McDonald, East Selkirk
St. Francois Xavier	C. A. Prefontaine, St. Francois Xavier
St. James	J. S. Hanna, Clerk, St. James Jas. C. McCallum, Treas.
St. Laurent	Jos. Desbaranis, (Admin.) St. Laurent
Ste. Rose	Jos. Delveau, Ste. Rose du Lac
St. Rose du Lac V'llage	Jos. Delveau, Ste. Rose du Lac
St. Vital	Fred. P. Tod, Municipal office, St. Vital
Tache	P. A. Frossais, Lorette
Teulon Village	Jas. Grahame, Teulon
The Pas Town	Lawrence Williamson, The Pas
Thompson	J. A. Kerr, Miami
Transcona	Chas. McK. Gray, Sec.-Treas., Transcona
Turtle Mountain	Mrs. M. Rollins, Killarney
Tuxedo Town	E. Smith, (Treas.) 702 T. & L. T. D. Whiting, (Clerk) Bldg W'pg
Victoria	W. R. Manning, Holland
Victoria Beach	W. D. Davis, Winnipeg
Virden Town	Ed. Anderson, Virden
Wallace	Ed. Anderson, Virden
Wawanesa Village	H. E. Mitchell, Wawanesa
Westbourne	Norman I. Spalding, Gladstone
West Kildonan	Wm. Ballard, West Kildonan
West St. Paul	Charles Dalton, Middlechurch
Whitehead	T. S. Kidd, Alexander
Whitemouth	W. J. McLean, Whitemouth
Whitewater	Geo. B. Keddie, Minto
Winchester	R. R. Lyons, Sec.-Treas., Deloraine
Winnipeg City	G. F. Bentley, Clerk, City Hall H. C. Thompson, Treasurer
Winnipeg Beach	J. D. Forster, Winnipeg Beach
Winkler Village	H. S. Friesen, Winkler
Winnipegosis Village	A. S. Barbour, Winnipegosis
Woodlands	A. W. Vincent, Woodlands
Woodlea	J. F. Anderson, Ashern (Admin).
Woodworth	Charles Motheral, Kenton

TAX COLLECTORS AND ASSESSORS IN UNORGANIZED TERRITORY

GROUP	COLLECTOR AND ADDRESS
Alonsa	J. A. Armit, Alonsa
Dauphin	Edw. Johanson, Dauphin
Fraserwood	F. E. Carson, Fraserwood
Grahamdale	O. J. Baxter, Grahamdale, Act.
Hadashville	Miss P. Lafortune, Hadashville
Poplarfield	Wm. Hryciuk, Poplarfield
Vassar	Geo. A. Lafortune, Vassar
Vita	J. M. Mysyk, Vita
Miscellaneous Group	H. H. Harris, Legislative Bldgs. Winnipeg
Armstrong	R. H. Snider, Inwood

PROVINCE OF NEW BRUNSWICK

Entered Confederation 1st July, 1867. Area 27,985 square miles. Population 1941 census, 457,401.

SEAT OF GOVERNMENT—FREDERICTON.

LIEUTENANT-GOVERNOR—The Honourable W. G. Clark, LL.D. $9,000
Official Secretary and Aide-de-Camp—Major Theodore Barker, *A.D.C.*

EXECUTIVE COUNCIL

Premier and Attorney-General, Hon. J. B. McNair, K.C., M.A., B.C.L., LL.D.
Provincial Sec.-Treas...... Hon. J. J. Hayes Doone
Minister of Public Works.....Hon. W. S. Anderson
Minister of Lands and Mines.....Hon. F. W. Pirie
Minister of Agriculture .....Hon. A. C. Taylor
Minister of Health and Labour .....Hon. J. A. Doucet
Minister of Education and of Federal and Municipal Relations.....Hon. C. H. Blakeny
Minister without Portfolio...Hon. J. Gaspard Boucher
Clerk of Executive Council....J. Bacon Dickson, LL.B.

LEGISLATIVE ASSEMBLY

The Legislative Assembly continues for five years and two months from the day of the issue of the writ for choosing the same, unless sooner dissolved by the Lieutenant-Governor; and no Legislative Assembly of this Province shall be affected by the demise of the Crown; providing that unless sooner dissolved by the Lieutenant-Governor, the Legislative Assembly, if it is in session at the expiration of the term so fixed, shall continue until prorogued by the Lieutenant-Governor, and for forty days thereafter and no longer. 1938, L. 17, s. 1A.

39th Legislature (12th since Confederation) Elected November 20th, 1939.
Previous General Election was June 27th, 1935.
Speaker— Hon. F. A. McGrand. *Deputy Speaker*— H. O. Downey.

OFFICIALS OF THE HOUSE

Clerk, E. Allison MacKay. *Clerk Assistant*, F. B. Osborne. *Chaplain*, Rev. W. H. Elgee.
Leader of Opposition, Hugh MacKay
Sergeant-at-Arms, Capt. Karl Walker
Sessional Indemnity $1,000. Leader of Opposition $1,000 additional

CONSTITUENCIES	MEMBERS.	P.O. ADDRESSES
Albert	Russell Colpitts, *L*.	Colpitts
"	H. O. Downey, *L*.	Curryville
Carleton	F. C. Squires, *C*.	Woodstock
"	G. W. Perry, *C*.	Upper Kent
"		
Charlotte	Hon. J. J. H. Doone, *L*.	Black's Harb'r
"	R. Fraser Keay, *L*.	St. Andrews
"	Foster E Calder, *L*.	Fairhaven
"	Dr. A. D. Dyas, *L*	St. Stephen
Gloucester	C. T. Richard, *L*.	Bathurst
"	W. A. Losier, *L*.	Tracadie
"	J. E. Connelly, *L*.	Bathurst
"	Hon. J. A. Doucet, *L*.	Paquetville
Kent	Isaac Melanson, *L*.	St. Mary's
"	J. K. McKee, *L*	Buctouche
"	A. J. Bordage, *L*.	St. Louis
King's	Dr. E. T. Kennedy, *C*.	Sussex
"	Hugh MacKay, *C*.	Rothesay
"	Harry A. McMackin, *C*.	Havelock
Madawaska	Hon. J. G. Boucher, *L*.	Edmundston
"	E. P. Nadeau, *L*.	St. Leonard
Northumberl'd.	Hon. W. S. Anderson, *L*	Newcastle
"	R. J. Gill, *L*.	Barnaby River
Northumberl'd.	F. M. Tweedie, *L*	Chatham
"	H. A. Savoie, *L*.	Rogersville
Queen's	W. Benton Evans, *C*.	Rothwell
"	J. Arthur Moore, *C*.	Gagetown
Restigouche	David A. Stewart, *C*.	Campbellton
"	E. Samuel Mooers, *L*.	Campbellton
Saint John City	Ralph G. McInerney, *C*.	Saint John
"	W. Grant Smith, *C*.	Saint John
"	W. J. Swanton, *C*.	Saint John
"	J. Starr Tait, *C*.	Saint John
Saint John Co.	A. C. Smith, *C*.	Saint John(W)
"	Robert W. McAllister, *C*.	Saint John
Sunbury	Lt.-Col. W. C. Lawson, *L*	Minto
"	Hon. F. A. McGrand, *L*.	Fred'rict'n Jct
Victoria	Hon. F. W. Pirie, *L*.	Grand Falls
"	Hon. J. B. McNair, *L*.	Fredericton
Westmorland	Hon. A. C. Taylor, *L*.	Salisbury
"	F. H. Copp *L*.	Port Elgin
"	Edward Leger, *L*.	Memramcook
"	A. W. McQueen, *L*.	Shediac
Moncton City	Hon. C. H. Blakeny, *L*.	Moncton
York		
"	C. H. Forbes, *C*.	Fredericton
"	Charles Price, *C*.	Canterbury
"	Ford Messer, *C*.	Harvey Stat'n

Note.—Standing of Parties, (L) Liberals 29. (C) Conservatives 17. Two seats vacant.

CHIEF DEPARTMENTAL OFFICERS

DEPARTMENT OF PROVINCIAL SECRETARY-TREASURER

Provincial Sec.-Treas. .Hon. J. J. Hayes Doone, B.A.
Deputy Secretary-Treas. ..... W B Trites
Assistant Deputy Secretary.....T. J. O'Brien
Receiver of Revenue.....Miss Irene G. Dinsmore
King's Printer ..... Geo M Byron

COMPTROLLING AND AUDIT BRANCH

Comptroller-General, ... E J Cormier
Assistant Comptroller-General....R. S. FitzRandolph
Audit Clerk..... K. W. Moore

PROVINCIAL ARCHIVES

There is no Archivist in New Brunswsck. Most of the Acts are looked after by the King's Printer, Mr. George Byron. For other matters refer to the Provincial Librarian, Miss Doreen Harper, Education Department.

DEPARTMENT OF ATTORNEY GENERAL

Attorney-General, Hon J. B. McNair, K.C., M.A., B.C.L.
Deputy.....J. Bacon Dickson, LL.B.
Counsel.....E. B. MacLatchy, B.C.L.
Solicitor.....J. Edward Hughes, B.Sc.

SUCCESSION DUTY OFFICIALS

Superintendent.....H. Lester Smith, B.C.L.
Auditor.....E. K. Logan

DEPARTMENT OF PUBLIC WORKS

Minister,.....Hon. W. S. Anderson
Deputy Minister .....A. W. Barbour
Secretary .....Peter Hughes

BRIDGE BRANCH

Prov. Bridge Engineer,..... C. A. MacVey
1st Assistant.....R. A. Malloy
2nd Assistant,.....A. F. Belding
3rd Assistant,..... ....Bernard Hagerman

HIGHWAY BRANCH

Chief Engineer,..... C. B. Crosadale, C.E.
District Engineers, W. S. Melanson, R. K. Wills, J. Turnbull, F. W. C. Wetmore, F. G. Thompson, G. W. Titus, P. G. Rigby, Percy Minue, J. H. T. Morrison, John McKenzie, T. A. McCann, Acting.

MOTOR VEHICLE BRANCH

Registrar ..... L. L. Theriault
Assistant Registrar ..... G. A. Pinder

DEPARTMENT OF LANDS & MINES

Minister .... Hon. Frederick W. Pirie, LL.D.
Deputy Minister ..... G. H. Prince, M.Sc.
Accountant ..... Miss Myrtle Moffitt
Chief Draughtsman ..... J. H. Ramsay, D.L.S.
Draughtsmen, J. C. Blaine Pugh, B.Sc., F. A. Beairsto, J. B. Maxwell
Mining Recorder and Inspector, W. E. McMullen, D.L.S.
Assistant Mining Recorder... Cedric Clements, B.Sc.
Deputy Mining Inspector..... Joseph Vandenbroeck
Provincial Geologist..W. J. Wright, B.Sc., M.A., Ph.D.
Chief Forester ... G. L. Miller, M.Sc., D.L.S.
Assistant Chief Forester..... J. Edwin Hall, B.Sc.
Chief Scaler, ... W. W. McCormack
Assistant Chief Scaler..... K. B. Brown, B.Sc.
Supt. of Colonization ..... T. A. MacDonald
Chief Game Warden. ..... H. H. Ritchie
Acting Assistant Chief Game Warden...R. B. Dayton

BUREAU OF INFORMATION AND TOURIST TRAVEL

Director ..... D. W. Griffiths
Assistant Director (Acting)..... H. L. Garvie

EDUCATION DEPARTMENT

Provincial Board of Education.—The Lieutenant-Governor, the Members of the Executive Council, the President of the University of New Brunswick, the Chief Superintendent of Education, the Director of Education.

Minister of Education, Hon. C. H. Blakeney, B.A., LL.D.
Director of Educational Services Fletcher Peacock, M.A., LL.D
Chief Superintendent of Education, A. S. McFarlane, M.A., LL.D.
Vocational Education: Director..... W. K. Tibert
Provincial Normal School.—Principal, F. E. MacDiarmid, M.A.

Chief Clerk ..... M. H. Brewer, B.A.
Provincial Librarian..... Miss Doreen Harper

Inspectors of Schools— A. B. Brooks, Woodstock; A. E. Daigle, M.A., Cocagne; J. E. DeGrace, Campbellton; R. H. Chapman, M.A., 222 Archibald St., Moncton; M. G. Fox, M.A., Gagetown, Queens County; C. T. Wetmore, Hampton, Kings County; J. T. Lejeune, M.A., Bathurst; George J. Marr, M.A., Fairville, Box 285; H. C. Titus, B.A., Marysville; A. Blanchard, M.A., Edmundston; A. M. Anderson, M.A., Ph.D., McAdam, York Co.; J. E. Carten, M.A., Chatham.

School Health: is looked after by Medical Inspectors of the Department of Health.

DEPARTMENT OF AGRICULTURE

Minister ..... Hon. A. C. Taylor
Deputy Minister ..... J. K. King, B.S.A.
Horticulturalist, ... A. G. Turney, B.S.A.
Poultry Superintendent ..... F. L. Wood, B.S.A.
Superintendent Live Stock Division, Stanley Wood, B.S.A.
Provincial Veterinarian..... Dr. J. T. Akins
Superintendent of Soils and Crops. O. C. Hicks, B.S.A.
Dairy Superintendent .. J. R. Sutherland, B.S.A.
Sect. Farm Settlement Board....E. M. Taylor, B.S.A.
Supervisor of Herd Improvement....H. N. Flewelling
Sup't of Women's Institutes, and Demonstrator, Miss Alma Weldon
Sup't Extension Division, Thomas G. Hetherington, B.S.A.

DEPARTMENT OF HEALTH AND LABOUR

DEPARTMENT OF HEALTH

Minister..... Hon. J. André Doucet, B.A.
Chief Medical Officer and Registrar of Birth, Marriage and Death Certificates, Charles W. MacMillan, M.D., D.P.H.
Assistant Registrar of Vital Statistics, Gérard F. LeBlanc, B.A.
District Medical Health Officers: (*Also in charge of Medical Inspection of Schools*)
Madawaska..... J. P. Richard, M.D.
Restigouche..... Calixte Doucet, M.D., D.P.H.
Gloucester..... J. E. Paulin, M.D., C.M., D.P.H.
Northumberland..... J. L. Giovannetti, M.D.
Kent..... G. C. Leger, M.D., D.P.H.
Westmorland-Albert,.. G. C. Leger, M.D., D.P.H.
Saint John-Charlotte..A. M. Clarke, M.D., D.P.H.
Kings-Queens .....
Fredericton-York-Sunbury.....
Carleton-Victoria .....
Acting Chief of Laboratories....Arnold Branch, M.D.
Director of V.D. Division, C. L. Emerson, M.D., C.M., F.A.C.S.
Director of Public Health Nursing Service, Miss Muriel Hunter, R.N.
Child Welfare Officer..... R. H. Scott

DEPARTMENT OF LABOUR

Minister.. ..... Hon. J. Andre Doucet, B.A.
Director of Labour ..... Douglas Cochrane

HOSPITALS OWNED AND OPERATED BY THE PROVINCIAL GOVERNMENT

RIVER GLADE, Jordan Memorial Sanatorium. SAINT JOHN, Provincial Hospital.

PUBLIC HOSPITALS AND INSTITUTIONS

Subsidized by the New Brunswick Government

(H. = Hospital)

BATHURST, J. Hamet Dunn H.; Hôtel Dieu of St. Joseph. CAMPBELLTON, Hôtel Dieu of St. Joseph; Soldiers' Memorial H. CHATHAM, Hôtel Dieu H. FREDERICTON, Victoria Public H. GRAND MANAN, Grand Manan H. MONCTON, Moncton H.; Hôtel Dieu de l'Assomption. NEWCASTLE, Miramichi H. RIVERSIDE, McClelan Memorial H. ST. BASILE, Hôtel Dieu H. SAINT JOHN, Saint John General H.; Evangeline H.; Silver Falls H.; St. Joseph's H.; Turnbull Home; N.B. Protestant Orphanage. ST. STEPHEN, Chipman Memorial H. SHEDIAC, Providence St. Joseph. TRACADIE, Hôtel Dieu H. WOODSTOCK, Fisher Memorial H.

THE NEW BRUNSWICK ELECTRIC POWER COMMISSION

Chairman. Hon. J. Gaspard Boucher; *Vice-Chairman*. D. W. Mersereau; *Commissioner*, Pius Michaud, K.C.; *Secretary*, Miss L. L. Glennie, 55 Canterbury St., Saint John.

N.B. PUBLIC UTILITIES COMMISSION

Chairman. W. P. Jones, K.C., Woodstock; Berton A. Rideout, Grand Falls; Ferdinand E. Bourgeois, St. Anselme; *Secretary*, G. Earle Logan, 55 Canterbury St., Saint John

The enforcement of the SECURITIES FRAUD PREVENTION ACT comes under the jurisdiction of this Board;

Registrar..... G. Earle Logan

MOTOR CARRIER BOARD

Chairman, W. P. Jones, K.C., Woodstock; Berton A. Rideout, Grand Falls; Ferdinand E. Bourgeois, St. Anselme; *Secretary*, G. Earle Logan, 55 Canterbury St., Saint John.

WORKMEN'S COMPENSATION BOARD.

Chairman ..... Robert B. Irving
Vice-Chairman..... Eugene R. Steeves
Commissioner ..... Levi M. Curren, M.D.
Factory Inspector..... E. J. Dunphy Downing
Secretary..... J. E. Crump

LIQUOR CONTROL BOARD

(*Controlled Sale in Government Stores*)

Commissioner..... R. G. Fulton

N.B. Fire Prevention Board
49 Canterbury St., Saint John
Chairman, F. C Mortimer; Budd A. Taylor, R. Keltie Jones, C. J. Callaghan, J. W. Hunt D. S. Creaghan. *Fire Marshal*, Hugh H. McLellan.

Fair Wage Board
Chairman, A. B. MacKinnon, Newcastle; *Members*, C. Allan Beatteay, Saint John; Frank H. Gillespie, Moncton; Roy Cameron, Fredericton; John S. MacKinnon, Saint John; *Secretary*, John S. MacKinnon, Parliament Buildings, Saint John; *Director of Labour*, N. D. Cochrane, Fredericton.

Advisory Board for Economic and Industrial Development
Chairman, Dr. John Stephens, Waterloo Row, Fredericton.
Members, G. P. Burchill, South Nelson; A. D. Ganong, St. Stephen; E. B. Gaskin, 48 Princess St., Moncton; A. D. King, Minto; G. R. Melvin, 37 High St., Saint John; A. M. A. McLean, Black's Harbour; Alfred Page, Woodstock; Emile Paturel, Shediac; G. G. Porter, Perth; J. H. Proulx, Edmundston; H. R. Ross, Saint John; L. M. Sherwood, Edmundston.
Secretary, Dr. J. R. Petrie, P.O. Box 966, Fredericton.

CITIES, TOWNS AND MUNICIPALITIES IN NEW BRUNSWICK

CITIES	COUNTIES	CLERK
Fredericton	York	Fred I. Haviland
Moncton	Westmorland	L. T. Tingley
Saint John	St. John	Henry D. Hopkins (Common Clerk)

TOWNS	COUNTIES	CLERK
Bathurst	Gloucester	J. G. Stout
Campbellton	Restigouche	John T. Reid
Chatham	Northumberland	J. J. Duffy
Dalhousie	Restigouche	F. X. LeBlanc
Devon	York	Whitman A. Haines
Edmunston	Madawaska	Thos. Guerrette, Sec.
Grand Falls	Victoria	S. J. Merritt
Hartland	Carleton	E. C. Morgan
Marysville	York	N. C. Cochrane
Milltown	Charlotte	Wm. H. Kirk
Newcastle	Northumberland	Wm. McD. Nicholson
Port Elgin	Westmorland	G. M. Moore
Rothesay	Kings	Mrs. E B. Steele
Sackville	Westmorland	Harold W. Peck
St. Andrews	Charlotte	F. L. Mallory
St. George	Charlotte	Percy G. Tayte
St. Leonard	Madawaska	J. D. Cormier
St. Stephen	Charlotte	Oliver Ormrod
Shediac	Westmorland	E. R. MacDonald
Sunny Brae	Westmorland	J. N. Gueguen
Sussex	King's	H. N. Jonah
Woodstock	Carleton	C. J. Jones

MUNICIPALITY	SECRETARY-TREAS.	*ADDRESS
Albert	George C. Blight	Hopewell Cape
Carleton	H. J. Speer	Woodstock
Charlotte	F. L. Mallory	St. Andrews
Gloucester	Jean Paul Chiasson	Bathurst
Kent	L. P. A. Robichaud	Richibucto
Kings	R. Fred Pickett	Hampton
Madawaska	T. D. Hebert	Edmundston
Northumberl'nd	W. H. Teed	Newcastle
Queens	Warren G. Brooks	Gagetown
Restigouche	J. L. Bernard	Dalhousie
Saint John	W. A. Ross, Sec	Saint John
	A. Everett, Treas.	Saint John
Sunbury	L. W. Slipp	Ce'tral Blissville
Victoria	J. E. Andrews	Perth
Westmorland	Miss Ruth Taylor	Dorchester
York	John S. Scott	Fredericton

*The County seat of Sunbury is Burton. In all other cases the address of the sec.-treas. is the county seat.

COURTS, JUDGES, Etc.

Supreme Court of New Brunswick

Appeal Division

The Hon. J. B. M. Baxter, Chief Justice of New Brunswick, $10,000; Puisne Judges, The Hon. W. C. Hazen Grimmer and The Hon. W. H. Harrison, $9,000 each; all at Saint John.

Chancery Division

(The same Judges as Appeal Division).

Deputy Registrar of Chancery Division at St. John, Thomas P. Regan, K.C.

King's Bench Division

(Vacant) Chief Justice, Fredericton, $10,000; Puisne Judges, Hon. A. T. Le Blanc, Moncton; Hon. C. D. Richards, Fredericton; Hon. J. H. A. L. Fairweather, Saint John, $9 000 each.

Registrar Supreme Court.—H. Lester Smith, B.C.L.
Deputy Registrar.—J. Bacon Dickson, LL.B.
Clerk—S. D. Simmons.

Court of Divorce and Matrimonial Causes

Hon. John B. M. Baxter, Saint John, $500 (additional). *Registrar*—Arthur McF. Limerick, Fredericton.

District Judge in Admiralty for New Brunswick

Hon. L. P. D. Tilley, $1,000 (additional). *Registrar*—E. S. Ritchie, Saint John.

Bankruptcy.—King's Bench Division of Supreme Court has jurisdiction in bankruptcy. For Official Receivers and Registrars, (see Index).

Registration of Instruments

Bills of Sale, Chattel Mortgages, Hire Receipts, Conditional Sales, Land Transfers, etc., must be registered within 30 days with the Registrars of Deeds named on next page.

Judges of County Courts and Clerks
(Judges $5,000 each)

COUNTIES	JUDGE *His Honour:*	CLERK
Restigouche	J. L. Ryan, Bathurst	Benoit Michaud, Campbellton
Gloucester		H. C. Ramsay, Bathurst
Northumberland		W. H. Davidson, Newcastle
Kent	A. A. Dysart, Buctouche	Eric T. Richard Richibucto
Westmorland		T. T. Goodwin, K.C., Moncton
King's	L. P. D. Tilley, Saint John	F. J. Forbes, Sussex
Albert		Percy H. Steeves, Hopewell Cape
Saint John	J. A. Barry, Saint John	G. King Kelly, Saint John
Queens	A. R. Slipp, Fredericton	A. McF. Limerick, Fredericton
Sunbury		Ralph V. Limerick, Fredericton
York		
Charlotte	M. L. Hayward, Hartland	Chas. J. A. Hughes, St. Stephen,
Carleton		D. R. Bishop, Woodstock
Victoria		A. S. Fergusson, Grand Falls
Madawaska		Albert Pichette, Edmundston

COUNTY AND COURT OFFICIALS

The postal address of officials is the County Seat, except where otherwise stated.

COUNTY AND POPULATIONS 1941	COUNTY SEAT	MASTER	JUDGE OF PROBATE	REGISTRAR OF PROBATE	CLERK OF CIRCUIT
Albert.....8,421	Hopewell Cape	Percy H. Steeves...	Percy Nelson, Lower Cape	Percy H. Steeves Hillsborough	Percy H. Steeves
Carleton..21,711	Woodstock.....	.....	George Y. Jones..	Charles Sullivan....	George Y. Jones
Charlotte.22,728	St. Andrews....	P. E. McLaughlin...	LeRoy Hill	H. M. Groom.....	G.H.I.Cockburn
Gloucest'r 49,913	Bathurst.....	G. Gilbert.....	Edward G. Byrne.	G. Harry Willett....	H. C. Ramsay
Kent.....25,817	Richibucto.....	F. J. Robidoux.....	Hugh M. Ferguson	Eric T. Richard.....	E. T. Richard
King's....21,573	Hampton.....	J. H. McFadzen, P. O. Sussex	F. J. Forbes Sussex	Ruby P. Harmer, Norton	A. E. Pearson P. O. Sussex
Mada'aska 28,176	Edmundston....	J. M. Stevens, K.C..	Arthur J. Cyr....	G.E. Nadeau,	G.E. Nadeau, Edmunston
Northumberl'nd [38,485	Newcastle.....	T. H. Whalen..... W. H. Davidson....	V. J. McEvoy.....	Arthur Barry, Chatham	T. H. Whalen
Queens...12,775	Gagetown.....	(Vacant)	Edgar Palmer, Hampstead	A. McF. Limerick, Fredericton	A.McF.Limerick Fredericton
Restigouche.... [33,075	Dalhousie.....	(Vacant)	Gregory T. Feeney, Campbellton	Harriet E. Mott, Campbellton	Benoit Michaud, Campbellton
Saint John..... [68,827	Saint John.....	C. F. Sanford..... G. H. V. Belyea.....	H. O. McInerney.	Thomas E. O'Leary.	D. G. Willet
Sunbury...8,296	Burton.....	.....	George Stevenson, Maugerville	Austin Smith, Oromocto	R. V. Limerick Fredericton
Victoria..16,671	Perth	S. G. Mooney.....	Mrs. Muriel Fergusson, Grand Falls	J. W. P. Dickinson	A.S. Fergusson, Grand Falls
Westmorland... [64,486	Dorchester.....	E. Girouard..... J. E. Friel.....	Jas. M. McIntyre, Sackville	C. G. M. Chapman, Dorchester	T. T. Goodwin Moncton
York 36,447	Fredericton.....	W. A. Haines..... C. L. Dougherty....	Charles R. Barry..	Whitman A. Haines, North Devon	A. R. Murray

COUNTY	COUNTY SEAT	SHERIFF	REGISTRAR OF DEEDS	CLERK OF THE PEACE
Albert.....	Hopewell Cape	C. E. Bishop	Percy Nelson.....	Percy H. Steeves, Hillsboro
Carleton.....	Woodstock	A. R. Foster.....	Fred K. Brown Newburgh Jct.	D. R. Bishop
Charlotte.....	St. Andrews....	Chas. W. Mallory.....	Harry W. Smith.....	H. M. Groom, St. Stephen
Gloucester.....	Bathurst.....	H. A. Melanson.....	Mrs. Frances Lordon....	H. C. Ramsey
Kent.....	Richibucto.....	Francois G. Richard....	F. S. Sayre.....	L. P. A. Robichaud
King's.....	Hampton.....	Fred E. Sharpe.....	Guy S. Kinnear.....	F. J. Forbes, Sussex
Madawaska.....	Edmundston.....	Alderic LaPointe.....	Mrs. Jeanne Cormier...	J. A. Pichette
Northumberland	Newcastle.....	Wm. A. Skidd, Chatham	Miss Mary Lawlor.... ..	T. H. Whelan
Queen's.....	Gagetown.....	Duncan Estabrooks.....	Miss Annie W. Dickie...	A. McF. Limerick, Fredericton
Restigouche....	Dalhousie.....	Philibert LeBlanc.....	Mrs. Harriet E. Mott....	Benoit Michaud
Saint John.. ..	Saint John.....	H. Colby Smith.....	J. V. McLellan	Burton L. Gerow
Sunbury.....	Burton.....	N. Budd Day.....	Austin Smith.....	E. A. Dinsmore
Victoria.....	Perth	F. V. Bishop.....	Miss G. Tibbits, Andover	.....
Westmorland .	Dorchester....	J. Hugh McCrae, R. R. No. 1, Moncton	C. M. Leger	H. W. Hickman, Moncton
York.....	Fredericton.....	C. N. Goodspeed.....	Jas. M. Scott.....	A. R. Murray

MAGISTRATES, CITIES AND TOWNS, NEW BRUNSWICK

PLACE	MAGISTRATE	PLACE	MAGISTRATE	PLACE	MAGISTRATE
Bathurst	G. H. Willett	Hartland	Fred M. Boyd	Saint John	S. W. Palmer
Campbellton	J. Thomas Troy	Milltown	Charles J. A. Hughes	St. Leonard	Emile Soucy
Chatham	Warren T. Gaynor	Moncton	W. F. Lane	St Stephen	A. E. Vesey
Dalhousie	William MacNeill	Newcastle	John P. Morrissy	Shediac	Wm. E. Atkinson
Devon	Whitman A Haines	Sackville	W. A. Gass	Sunny Brae	Oscar Holson
Edmundston	E. J. Hubert	St. Andrews	Thomas Caughey	Sussex	Bertram Smith
Fredericton	Walter Limerick	St. George	George Spinney	Woodstock	Kenneth E. MacLauchlan
Grand Falls	Fred K. Kertson				

PROVINCE OF NOVA SCOTIA

Entered Confederation 1st July, 1867. AREA—21,428 sq. miles. Population, 1941—577,962.

SEAT OF GOVERNMENT, HALIFAX.

LIEUTENANT-GOVERNOR—The Honourable Henry Ernest Kendall, M.D.
Lieut.-Col. W. B. Almon, Private Secretary.

EXECUTIVE COUNCIL

Premier and Provincial Secretary, Hon. A. Stirling MacMillan $7,000
Minister of Agriculture and Marketing, Hon. John A. McDonald 6,000
Attorney-General, Minister of Lands and Forests and Minister of Municipal Affairs, Hon. J. H. MacQuarrie, K.C. 6,000
Minister of Public Health and Registrar-General, Hon. F. R. Davis, M.D., C.M. 6,000
Minister of Mines and Minister of Labour, Hon. Lauchlin D. Currie, K.C. $6,000
Minister of Highways and Public Works, Hon. J. D. McKenzie 6,000
Minister of Industry and Publicity, Hon. Harold Connolly 6,000
Minister without Portfolio.....Hon. J. W. Comeau

HOUSE OF ASSEMBLY

42nd Assembly (19th since Confederation) October 28, 1941. Maximum Duration 5 Years.
Speaker—Hon. Gordon Emerson Romkey Members Sessional Allowance $1500
Clerk of Legislative Assembly.....R. F. Phalen, K.C.

CONSTITUENCIES	NAME	P. O. ADDRESS
Annapolis.....	Hon. J. D. McKenzie, *L.*	Middleton
Antigonish.....	John P. Gorman, *L.* ..	Antigonish
Cape Breton Sth.	D. McDonald, *C.C.F.*..	Sydney
" *Nth.*	Alex. O'Handley, *L.*...	North Sydney
" *East*	D. N. Brodie, *C.C.F.*..	Glace Bay
" *Ctr.*	D. Macdonald, *C.C.F.*	Scotchtown
" *West*	M. A. Patterson, *L*....	Sydney
Colchester	Fred M. Blois, *C.*	Truro
"	Geo. S. Dickey, *C*.....	Mid. Stewiacke
Cumberland....	K. J. Cochrane, *L*.....	Port Greville
"	Archibald B. Smith, *C.*	Springhill
Digby.....	Hon. J. Willie Comeau, *L*.....	Comeauville
Guysboro'	Havelock L. Torrey, *L.*	Guysborough
Halifax....*Sth.*	J. R. Murphy, *L*.....	Halifax
" ....*Ctr.*	James E. Rutledge, *L.*	Halifax
" ....*Nth*	Hon. H. Connolly, *L*..	Halifax
Halifax... *East*	Geoffrey Stevens, *L.* .	Dartmouth
" ....*West*	R. M. Fielding, K.C., *L.*	
Hants	Hon. A. S. MacMillan, *L*.....	Halifax
Inverness.....	Alex. MacKinnon, *L*...	Inverness
Kings	Hon. John A. McDonald, *L*.....	
Lunenburg.....	Hon. F. R. Davis, M.D., C.M., *L*.....	Halifax "
"	G. E. Romkey, *L*.....	West Dublin
Pictou	Hon. Josiah H. MacQuarrie, K.C., *L*....	Halifax
"	Ernest G. Irish, *C*....	Pictou
Queen's	Harry D. Madden, *L*..	Liverpool
Richmond.....	Hon. L. D. Currie, K.C. *L.*	Halifax
Shelburne.....	W. T. Dauphinee, *L*...	Shelburne
Victoria.....	John M. Campbell, *L*..	Baddeck
Yarmouth.....	Henry E. Waterman, *L.*	Yarmouth

NOTE:—*L.*, Liberal, (23). *C.*, Conservative, (4). *C.C.F.*, (3). *Total*, (30).
Leader of Conservatives, Fred. M. Blois, Truro. *C.C.F. Leader*, Donald McDonald, Sydney.

CHIEF DEPARTMENTAL OFFICERS

DEPARTMENT OF PROVINCIAL SECRETARY

Provincial Sec. & Treas.....Hon. A. S. MacMillan
Dep'y Sec'y, Clerk of Executive Council and Registrar of Joint Stock Companies, Arthur S. Barnstead, LL.B.
Deputy Prov. Treasurer..... H. E. Potter
Supt. of Insurance.....Arthur S. Barnstead, LL.B.

BOARD OF MOTION PICTURE CENSORS

Chairman.....C. H. Bennett

PUBLIC ARCHIVES OF NOVA SCOTIA

Archivist.....D. C. Harvey, M.A., LL.D., F.R.S.C.

DEPARTMENT OF THE ATTORNEY-GENERAL

Attorney-General....Hon. Josiah H. MacQuarrie, K.C.
Deputy Attorney-General
Thomas D. MacDonald, LL.B. (absent on leave)
Registrar under the Securities Act,
Harold A. Marshall
Minister of Lands and Forests...The Attorney General
Minister of Municipal Affairs..The Attorney-General
Municipal Commissioner and Legislative Counsel,
Charles Lovett Beazley, K.C.
Collector of Succession Duties,
Charles Lovett Beazley, K.C.

COUNCIL OF PUBLIC INSTRUCTION

President.....The Premier
Secretary.....Henry F. Munro, M.A., LL.D.

DEPARTMENT OF EDUCATION

Superintendent.....Henry F. Munro, M.A., LL.D.
Director Technical Education.Frederick H Sexton, D.Sc.
Ass't. Supt. Education and Director of Research,
H. P. Moffatt, B.A., Ed.M.
Principal Normal College .. ..David G. Davis, Ed. D.
Director of Rural Education,
L. A. De Wolfe, M.Sc., Truro
Supervisor of Attendance and Registrar of N.S. Summer School, Dr. William C. Ross
Registrar.....G. J. Redmond, M.A., LL.B.
Secretary and Director of Visual Education,
Alexander Laidlaw

SCHOOL INSPECTORATES WITH NAMES AND ADDRESSES OF INSPECTORS

High School Inspector, R. Byrns Curry, B.A., LL.B., A.Ed., Kentville (absent on leave).

No. 1, County of Halifax—H. A. Weir, M.A., Halifax.

No. 2, Counties of Shelburne and Queens—C. W. Crowell, M.A., Lockeport.

No. 3, Districts of Digby and Yarmouth—T. A. M. Kirk, B.A., B.Sc., Yarmouth.

No. 4, County of Annapolis—Mayhew C. Foster, M.A., Bridgetown.

No. 5, County of Kings—S. C. Gordon, M.Ed., Wolfville.

No. 6, County of Antigonish—H. M. Macdonald, M.A., Antigonish.

No. 7, County of Richmond—J. A. Comeau, M.A., Arichat.

No. 8, County of Victoria—James MacKinnon, Baddeck.

No. 9, County of Pictou—D. C. Fraser, B.A., B.Paed., New Glasgow.

No. 10, County of Cumberland—B. R. Hall, M.A., Parrsboro.

No. 11, County of Cape Breton—T. L. Sullivan, M.A., Florence.

No. 12, County of Colchester—N. B. MacLeod, B.Sc., B.Com., M.A., Truro.

No. 13, County of Inverness—H. T. Robertson, B.Sc., Port Hawkesbury.

No. 14, Districts of Clare and Argyle—Ls. A. d'Entremont, M.A., West Pubnico.

No. 15 County of Guysboro—R. L. Coldwell, M.A., Guysboro.

No. 16, County of Lunenberg—M. O. Maxner, M.A., B.Paed., Lunenburg.

No. 17, County of Hants—M. W. Campbell, B.A., B.Paed., Windsor.

Acting Inspector at Large,
B. C. Silver, B.A., B.Ed., Truro

DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS

Minister.....Hon. J. D. McKenzie
Deputy Minister.....R. W. McColough, C.E.
Chief Engineer.....J. E. Belliveau
Asst. Chief Engineer.....J. L. Wickwire
Chief Accountant.....R. F. Hatfield
Registrar of Motor Vehicles.....E. S. Campbell
Mechanical Engineer.....K. A. Forbes
Office Engineer.....Kenneth MacKenzie
Construction Engineer.....A. B. Blanchard
Division Engineers:—F. A. Crawley, R. J. Bethune, J. K. McKay, C. A. MacNearney.
County Engineers:—J. A. MacLean, C. W. McCarthy, E. A. Crawley, J. E. Clarke.
Records Engineer:—C. A. MacAloney.

DEPARTMENT OF MINES

Minister.....Hon. L. D. Currie, K.C.
Deputy Minister.....Alan E. Cameron, D.Sc.
Inspector of Mines.....Thomas J. Casey
Deputy Inspector, Metalliferous Mines and Quarries.....J. P. Messervey

PROVINCIAL MUSEUM AND SCIENTIFIC LIBRARY
Curator and Librarian.....D. K. Crowdis

DEPARTMENT OF AGRICULTURE AND MARKETING

Minister.....Hon. J. A. McDonald
Principal College of Agriculture.....C. Eric Boulden
Director of Marketing.....F. W. Walsh, B.S.A

DEPARTMENT OF PUBLIC HEALTH

Minister.....Hon. F. R. Davis, M.D., C.M.
Chief Health Officer and Registrar of Births, Deaths and Marriages.....Peter S. Campbell, M.D., C.M.
Superintendent of Public Health Nurses,
Miss Margaret MacKenzie

School Health Inspection is under the authority of this department through the public health nurses Some towns have their own school nurses

PROVINCIAL HOSPITAL FOR INSANE—*Medical Superintendent*, Murray MacKay, M.D. VICTORIA GENERAL HOSPITAL—*Superintendent*, G. A. MacIntosh, M.D. PROVINCIAL SANATORIUM—*Medical Supt.*, A. F. Miller, M.D.

HOSPITALS IN NOVA SCOTIA
CITY HOSPITALS

HALIFAX, Halifax Infectious Hospital; Halifax Tuberculosis Hospital.

PROVINCIAL GENERAL HOSPITALS

HALIFAX, Victoria General Hospital. *Supt.*, G. A. MacIntosh, M.D. KENTVILLE, Nova Scotia Sanatorium. *Supt.* A. F. Miller, M.D.

LOCAL GENERAL HOSPITALS
(H. = Hospital)

AMHERST, Highland View H. ANNAPOLIS, Annapolis General H. ANTIGONISH, St. Martha's H. BERWICK, Western King's Memorial H. BRIDGEWATER, Dawson Memorial H. CHETICAMP, Sacred Heart H. DIGBY, Digby General H. GLACE BAY, Glace Bay General H.; St. Joseph's H. HALIFAX, Children's H.; Grace Maternity H. INVERNESS, Inverness Memorial H.; St. Mary's H. KENTVILLE, Blanchard-Fraser Memorial H. MIDDLETON, Soldiers Memorial H. NEW GLASGOW, Aberdeen H. NEW WATERFORD, New Waterford General H. NORTH SYDNEY, Hamilton Memorial H. PICTOU, Sutherland Memorial H. SPRINGHILL, All Saints' H. SYDNEY, Sydney City H.; St. Rita H. SYDNEY MINES, Harbor View H. TRURO, Colchester County H. WINDSOR, Payzant Memorial H. WOLFVILLE, Eastern King Memorial H. YARMOUTH, Yarmouth H.

MOTHERS' ALLOWANCE BOARD
Director.....Ernest H. Blois

OLD AGE PENSIONS
Minister.....Hon. F. R. Davis, M.D., C.M.
Director.....Ernest H. Blois

DEPARTMENT OF LABOUR

Minister of Labour.....Hon. L. D. Currie, K.C.
Deputy Minister of Labour.....

WORKMEN'S COMPENSATION BOARD
Chairman.....F. Rowe, LL.B.

MINIMUM WAGE BOARD
Chairman.....Geo. A. Redmond
Members, Mrs. F. J. Murphy, Sydney; Miss Alice Hatfield, Yarmouth; W. H. Ross, New Glasgow; G. A. Smith, Halifax.
Secretary, Miss Evelyn B. Spruin, Halifax (P.O. Box 804).

DEPARTMENT OF INDUSTRY

Minister of Industry and Publicity,
Hon. Harold Connolly
Director of Information.....A. J. Campbell

NOVA SCOTIA POWER COMMISSION
Chairman.....Hon. A. S. MacMillan
Manager.....E. J. Cragg
Chief Engineer.....

BOARD OF COMMISSIONERS OF PUBLIC UTILITIES
Chairman.....James A. Hanway, K.C.
Members.....Ira P. MacNab, George Farquhar
Clerk, Miss Joan Covey, Provincial Administration Building, Halifax, N.S.

FIRE MARSHAL
Col. S. S. Wright, Halifax.

NOVA SCOTIA LIQUOR COMMISSION
Chairman.....Arthur S. Mahon, Halifax

THE NOVA SCOTIA ECONOMIC COUNCIL
Chairman.....A. Burpee Balcom, D.C.L.
Stewart Bates, M.A.; Francis William Gray, M.I.Min.E., LL.D.; Charles G. Hawkins; Donald F. Macdonald, M.Sc., LL.D.; Oswald F. MacKenzie; Frank T. Stanfield, B.Com.; Frederick Waldo Walsh, B.S.A.
Secretary.....

NOVA SCOTIA LAND SETTLEMENT BOARD
Provincial Administration Building, Halifax, N.S.
Chairman.....S. A. Logan
Members, Prescott Blanchard, Jr.; Harvey Chisholm; Thomas F. MacDonald; Angus J. MacLeod.

COURTS, JUDGES, ETC.

SUPREME COURT

Chief Justice, Hon. Sir Joseph Andrew Chisholm, $10,000.

Puisne Judges.—Hons. R. H Graham, W. F. Carroll, Wm. L. Hall, J. Doull, M. B. Archibald, John S. Smiley, $9,000.

Prothonotary and Clerk of the Crown, R. V. Harris, K.C.

JUDGE IN EQUITY.—Hon. R. H. Graham.

COURT OF DIVORCE AND MATRIMONIAL CAUSES.—Hon. R. H. Graham, $500 (additional). *Registrar*, R. V. Harris, K.C.

DISTRICT JUDGE IN ADMIRALTY OF THE EXCHEQUER COURT FOR THE DISTRICT OF NOVA SCOTIA.—Hon. W. F. Carroll, $1,000.

JUVENILE COURT JUDGES—Halifax, J. Elliott Hudson, LL.B.; Dougald H. Sutherland, Cape Breton Co.; Harold Putnam, Colchester Co.; Chas. L. Wood, Hants Co.; H. M. Chase, King's Co.; A. J. Crockett, New Glasgow, Pictou Co.

BANKRUPTCY.—Supreme Court Judges have jurisdiction in bankruptcy. For Official Receivers and Registrars, *see Index*.

ATTORNEY-GENERAL.—Hon. Josiah H. MacQuarrie, K.C.

DEPUTY ATTORNEY GENERAL—T. D. MacDonald.

OFFICERS OF THE SUPREME COURT

COUNTIES AND POPULATIONS 1941	SHERIFFS	PROTHONOTARIES
Annapolis.17,692	Harry Gordon Parker	Chas. N. Whitman
Antigonish10,545	Dun. D. Chisholm.	Gorman M. Wall.
Cape Breton, N.. [23,551	Ronald McVicar ..	Alex. D. Muggah
Cape Breton, S.. [37,152		
Colchester.30,124	Isaac O'B. McKim.	James K. Fraser
Cumberland .... [39,476	Chas. D. Shipley..	D. W. Fraser
Digby 19,472	H. R. Bishop....	George H. Peters
Guysboro'..15,461	Wiley Smith.....	V. N. Hart.
Halifax ...122,656	D. Stanley Bauld..	R. V. Harris
Hants 22,084	J. D. Currie.....	Chas. E. Flemming
Inverness..20,573	J. F. MacDonald..	J. A. McDonnell
King's.....28,920	J. W. DeWolfe....	James Balch
Lunenburg 32,942	John H. Creighton	Gilbert Berringer
Pictou 40,789	W. H. Harris....	Alex. S. Stalker
Queens ...12,028	D. C. Mulhall.....	W. J. Sheppard
Richmond.10,853	J. H. Poirier.....	Daniel J. Sutherland
Shelburne.13,351	M. F. Flemming..	Ralph J. Douglas
Victoria ...8.028	L. E. MacDonald.	A. N. MacKenzie
Yarmouth.22,415	R. C. Fraser.....	M. Penn Spicer

OFFICERS OF THE COUNTY COURT

JUDGES AND DISTRICT NOS.	PLACES AT WHICH COURTS ARE HELD	CLERKS
R. H. Murray Dist. No. 1	Halifax.	R. V. Harris, K.C.
	Md. Musquodoboit	
	Lunenburg.	Gilbert Berringer
Arthur Roberts Dist. No. 2	Bridgewater.	Mrs. Ella Goodwin, Deputy
	Liverpool.	
	Shelburne.	W. J. Sheppard
	Barrington.	R. J. Douglas
Kenneth L. Crowell Dist. No. 3	Annapolis.	Chas. N. Whitman
	Bridgetown.	
	Digby.	Geo. H. Peters
	Little Brook	
	Yarmouth.	M. Penn Spicer
Herbert W. Sangster Dist. No. 4	Kentville.	James Balch
	Windsor.	Chas. E. Flemming
	Truro.	James K. Fraser
	Pictou.	Alex. S. Stalker
J. Welford Macdonald Dist. No. 5	New Glasgow.	D. W. Freeman
	Amherst.	
	Oxford	
	Parrsborough.	
	Port Hood.	J. A. MacDonnell
A. Macdonald.. Dist. No. 6	Antigonish.	Gorman M. Wall
	Guysboro.	V. N. Hart
	Sherbrooke	G. MacD. Cruickshank, Deputy
N. R. McArthur Dist. No. 7	Sydney.	Alex. D. Muggah
	Baddeck.	A. N. MacKenzie
	Arichat.	Daniel J. Sutherland
	North Sydney	Alex. D. Muggah
	St. Peters	Daniel J. Sutherland

REGISTRARS OF INSTRUMENTS

Bills of Sale, Chattel Mortgages, Hire Receipts' Conditional Sales, Land Transfers, etc., must be registered, within 20 days, with the Registrars of Deeds named below.

DISTRICTS	REGISTRARS	POST OFFICE ADDRESSES
Annapolis.....	C. B. Longmire...	Bridgetown
Antigonish.....	John A. McLeod..	Antigonish
Barrington.....	A. C. Homer.....	Barrington
Cape Breton ...	John R. Gillis.....	Sydney
Chester.....	Mrs. L. E. Stanford	Chester
Colchester	Charles L. Hill....	Truro
Cumberland	C. A. Lusby ...	Amherst
Digby	Mrs. A. MacNeil ..	Weymouth
Guysboro'.....	Jas. H. McAulay..	Guysboro'
Halifax	H. C. Murphy	Halifax
Hants	John P. Graham.	Windsor
Inverness	Wm. J. MacDonnell	Port Hood
King's.....	Lucy O. Morse....	Kentville
Lunenburg.....	Robert B. Logan..	Bridgewater
Parrsboro'.....	Herbert Gibson..	Parrsboro'
Pictou	Donald F. Fraser..	Pictou
Queen's.....	Marion H. Mack...	Liverpool
Richmond	M. S. Binet.....	Arichat
St. Mary's.....	Gladys Pye.....	Sherbrooke
Shelburne	Donald M. Bower.	Shelburne
Victoria..... ...	Jessie MacKenzie, Deputy	Baddeck
Yarmouth .	F. Angus Smith.	Yarmouth

REGISTRARS OF PROBATE

DISTRICT	REGISTRAR	ADDRESS
Annapolis	Roy A. Laurence..	Annapolis Royal
Antigonish	A. J. MacDonald.	Antigonish
Cape Breton.....	John J. Smith....	Sydney
Colchester.....	Samuel David McLellan, K.C.	Truro
Cumberland.....	Frederick L. Blair	Amherst
Digby.....	Edward Joseph Theriault	Digby
Guysborough.....	Homer Atwood Lumsden	Cook's Cove
Halifax.....	William D. Outhit	Halifax
Hants.....	Miss E. G. Davis	Windsor
Inverness.....	John James Finn	Port Hood
King's.....	Col. Barry W. Roscoe, K.C....	Kentville
Lunenburg	Ralph C. Sterne...	Lunenburg
Pictou.....	Miss F. Brennan..	Pictou
Queen's	Marion H. Mack.	Liverpool
Richmond.....	Daniel J. Sutherland.....	Arichat
Shelburne	W. P. Purney, K.C.	Shelburne
St. Mary's	Mrs. L H. Ross ..	Sherbrooke
Victoria.....	Wm. G. MacRae..	Baddeck
Yarmouth.....	C. Curtis McKay..	Yarmouth

MAGISTRATES, CITIES AND TOWNS, NOVA SCOTIA

CITY OR TOWN	MAGISTRATE
Amherst	Alexander G. McKenzie
Annapolis Royal	Horace B. Dickey
Antigonish	Harold R. Chisholm
Berwick	Ivan Gordon Cornwall
Bridgetown	Horace B. Dickey
Bridgewater	James G. A. Robertson
Canso	
Clark's Harbour	G. E. Nickerson
Dartmouth	Norman D. Murray
Digby	George Henry Peters
Dominion	John J. Smith
Glace Bay	C. Roy MacDonald
Halifax	Richard J. Flinn
Hantsport	William K. Stirling
Inverness	
Joggins	Sydney Greer
Kentville	Harold Munroe Chase
Liverpool	R. U. Read
Lockeport	Willard P. Purney, K.C.
Louisburg	Beecher M. Spencer
Lunenburg	
Mahone	
Middleton	Hanson Taylor Dowell
Mulgrave	Lloyd Willis Hudson
New Glasgow	D. C. Sinclair
New Waterford	M. J. Hinchey
North Sydney	R. J. MacDonald
Oxford	Raeburn F. McCunn
Parrsboro	Harley T. Smith
Pictou	Alexander S. Stalker
Port Hawkesbury	L. W. Hudson
Port Hood	Alex. Daniel McInnis
Shelburne	Willard P. Purney, K.C.
Springhill	Hugh Lambert
Stellarton	William A. Richardson
Stewiacke	Horace B Dickey
Sydney	J. W. Maddin, K.C.
Sydney Mines	Matthew MacLean
Trenton	R. H. MacLeod
Truro	John L. Crowe
Wedgeport	Marin O. Pothier
Westville	Wm A. Richardson
Windsor	Horace B. Dickey
Wolfville	Burpee W. Wallace
Yarmouth	M. Penn Spicer

INCORPORATED CITIES, TOWNS AND MUNICIPALITIES IN NOVA SCOTIA

Places in heavy type are Cities.

UNION OF NOVA SCOTIA MUNICIPALITIES—*President*, Mr. E. H. Spinney, Mayor of Yarmouth, Yarmouth.

CITY OR TOWN	CLERK
Amherst	R. D. Crawford
Annapolis Royal	H. M. Doull
Antigonish	H. R. Chisholm
Berwick	F. W. Mills
Bridgetown	W. W. Irvine
Bridgewater	C. B. McDougald
Canso	H. Scott Hart
Clark's Harbour	Jason N. Daley
Dartmouth	Wm. T. Smith
Digby	H. A. Nichols
Dominion	Miss E. M. O'Brien
Glace Bay	S. R Wadden
Halifax	W. P. Publicover
Hantsport	D.M. Frittenburg
Inverness	Joseph Le Blanc
Joggins	P. J. Terrio
Kentville	Allan T. MacDonald
Liverpool	Hector McLeod
Lockeport	G. C. Redding
Louisburg	B. M. Spencer
Lunenburg	L. W. Geldert
Mahone Bay	O. S. Joudrey
Middleton	George V. Fowler
Mulgrave	A. N. Hattie
New Glasgow	Miss M. Wadden
New Waterford	L. S. Gillis
North Sydney	Neil McLean
Oxford	JohnI. Thompson
Parrsboro'	Miss M. B. Morwick
Pictou	J. F. English
Port Hawkesbury	A. J. Beaton
Port Hood	Hugh John Gillis
Shelburne	H. H. Nickerson
Springhill	Charles J. Allbon
Stellarton	R. G Henderson
Stewiacke	W. B. Reid
Sydney	James Macdonald
Sydney Mines	J. A. McKay
Trenton	Lewis S. Balcome
Truro	Russel Davison
Wedgeport	C. I. Boudreau
Westville	Thos. W. Murray
Windsor	James Rippey (Town Manager)
Wolfville	R. W. Ford
Yarmouth	R. P. Hemeon

MUNICIPALITY	MUNICIPAL CLERK	ADDRESS
Annapolis	Freeman Fitch	Bridgetown
Antigonish	Donald P. Chisholm	Antigonish
Argyle	B. H. Hurlbert	Tusket
Barrington	J. W. Smith	Barrington
Cape Breton	R. A. McKinnon	Sydney
Chester	R. Clifford Levy	Chester
Clare	J. M. Comeau	Church Point
Colchester	Mabel Johnstone Act.	Truro
Cumberland	Miss B. D. Downey	Amherst
Digby	R. Handspiker	Digby
Guysborough	V. N. Hart	Guysboro
Halifax	Martin Archibald	Halifax
Hants, East	H. Stallard	Shubenacadie
Hants, West	T. E. Anthony	Windsor
Inverness	J. A. MacDonnell	Port Hood
Kings	R. S. Kinsman	Kentville
Lunenburg	J. H. Petrie	Lunenburg
Pictou	Andrew Fraser	Pictou
Queens	P. M. Manthorne	Liverpool
Richmond	E. C. Doyle	Arichat
Shelburne	Donald M. Bower	Shelburne
St. Mary's	A. W. Cameron	Sherbrooke
Victoria	C. W. K. McCurdy	Baddeck
Yarmouth	J. Arch Blackadar	Yarmouth

POPULATION OF CANADA BY RELIGIONS

This table lists denominations with over 10,000 adherents.

(Final figures of 1941 Census covering religions had not been completed at time of going to press (December 1942).)

Religions	Census 1931	Census 1921	Census 1911
Adventists	16,026	14,179	10,406
Anglicans	1,635,615	1,407,780	1,043,017
Baptists	443,341	421,730	382,720
Brethren	13,472	11,580	9,278
Buddhists	15,784	11,281	10,012
Christians	11,527	17,142	17,421
Christian Science	18,436	13,826	5,073
Church of Christ Disciples	15,811	13,107	14,554
Confucians	24,087	27,114	14,562
Congregationalists.(2)	694	30,730	34,054
Doukhobors	14,913	12,648	10,493
Evangelical Associat'n	22,213	13,905	10,595
Greek Orthodox (1)	102,389	169,832	88,507
International Bible Students Ass'n	13,552	6,678	925
Jews	155,614	125,197	74,564
Lutherans	394,194	286,458	229,864
Mennonites (including Hutterites)	88,736	58,797	44,625
Methodists	(2)	1,159,246	1,079,993
Mormons	22,005	19,622	15,971
No Religion	21,071	21,739	26,027
Pentecostal	26,301	7,003	513
Presbyterians	(2) 870,728	1,409,406	1,116,071
Protestants	23,296	30,753	30,265
Roman Catholic	(3) 4,285,388	3,389,626	2,833,041
Salvation Army	30,716	24,733	18,834
United Church	2,017,375	8,728	—
Not stated	16,042	19,259	32,490
Pagans	5,008	6,778	11,810
All other sects	72,452	49,072	40,928
Total Population	10,376,786	8,787,949	7,206,643

(1) Greek Orthodox and Greek Catholic combined under the term "Greek Church" in 1921. In the 1931 Census, Greek Catholics are included with Roman Catholics.

(2) All Methodists, many Presbyterians and almost all Congregationalists joined the United Church in 1925.

(3) Includes 186,654 Greek Catholics.

PROVINCE OF ONTARIO

Entered Confederation 1st July, 1867. Area, 412,582 sq. miles. Population 1941—3,787,655.

SEAT OF GOVERNMENT.....TORONTO

LIEUTENANT-GOVERNOR, The Honourable Albert Matthews, LL.D., Queens Park, Toronto

Official Secretary, Miss Marjorie P. Johnson

EXECUTIVE COUNCIL

President of the Council and Attorney-General, The Hon. Gordon Daniel Conant, K.C.

Provincial Treasurer, The Hon. Mitchell Frederick Hepburn

Minister of Labour.....The Hon. Peter Heenan

Minister of Highways, Municipal Affairs and Public Works, The Hon. Thomas Baker McQuesten, K.C., B.A., LL.B.

Minister of Health and Public Welfare, The Hon. Harold James Kirby, K.C.

Minister of Agriculture, The Hon. Patrick Michael Dewan, B.A., B.S.A.

Minister without Portfolio, The Hon. William Limburg Houck, B.S.

Minister without Portfolio, The Hon. Arthur St. Clair Gordon

Minister of Lands and Forests, Provincial Secretary and Registrar, The Hon. Norman Otto Hipel

Minister of Education, The Hon. Duncan McArthur, M.A., LL.D.

Minister of Mines.....The Hon. Robert Laurier

Salary of the Prime Minister is $11,995; of the other Ministers, $8,000.00; plus sessional indemnity.

Clerk, Executive Council, C. F. Bulmer. *Assistant Clerk, Executive Council*, H. A. Stewart.

CHIEF DEPARTMENTAL OFFICERS

PRIME MINISTER'S DEPARTMENT

Parliament Bldgs.

Prime Minister, President of the Council and Attorney-General, Hon. G. D. Conant, K.C.
Clerk of the Executive Council.....C. F. Bulmer
Assistant Clerk, Executive Council.....H. A. Stewart
Private Secretary..... Robert A. Gaskin
Assistant Private Secretary.....Albert V. Lyman
Civil Service Commissioner.....C. J. Foster
Secretary to Commissioner..... Miss F. V. Glenney

KING'S PRINTER'S OFFICES

King's Printer..... .T. E. Bowman
Secretary.....Miss H. Petley

PROVINCIAL TREASURER'S DEPARTMENT

Parliament Bldgs, East Wing

Treasurer.....The Hon. Mitchell F. Hepburn
Deputy Minister and Controller of Finances, C. S. Walters
Deputy Asst. Treasurer..... G. J. L. Jones
Solicitor to the Treasury and Controller of Revenue, J. D Peck
Assistant Controller of Revenue.....P. T. Clark
Director, Succession Duty Office.....W. C. Browning
Director, Estates Investigation Branch. K. F. Hannan
Asst. Director, Savings Offices.... O. J McCullough
Commissioner of Agricultural Loans.....J. O. Fraser
Postmaster, Legislative Assembly..... A. B. Gillies
Chairman, Motion Picture Censorship and Theatre Inspection Branch, O. J. Silverthorne

PROVINCIAL AUDITOR'S OFFICE

Main Building

Provincial Auditor.....H. A. Cotnam
Asst. Provincial Auditor.....G. H. Spence

ATTORNEY-GENERAL'S OFFICE

Parliament Bldgs., West Wing.

Attorney-General.....Hon. Gordon D. Conant, K.C.
Deputy Attorney-General.....Cecil L. Snyder, K.C.
Solicitors, W. B. Common, K.C., C. R. Magone, K.C. C. P. Hope, K.C., H. H. Bull.
Chief Commissioner, Liquor Control Board, Hon. A. St. Clair Gordon
Commissioner of Provincial Police.....W. H. Stringer
Officer Commanding Ontario Volunteer Constabulary, W. H. Stringer
Auditor of Criminal Justice Accounts..H. R. Adamson

CRIMINAL INVESTIGATION BRANCH

Deputy Commissioner of Provincial Police H. S. McCready
Chief Inspector C. I. B.....Albert H. Ward
Inspectors C. I. B., E. D. L. Hammond, E. C. Gurnett, W. H. Lougheed, George MacKay, W. J. Franks, Harry Noakes, A. F. Grant.
Secretary.....W. G. Dobson
Photographer.....E. F. Wright

INSPECTOR OF LEGAL OFFICES

(*including Registry Offices and Division Courts*)
Inspector..... Hugh H. Donald, K.C.
Assistants.....H. R. Polson, H. G. Moore

FIRE MARSHAL'S OFFICE

Fire Marshal.....W. J. Scott, K.C.
Acting Deputy Fire Marshal.....C. W. Caskey
Chief Inspector.....E. D. Jordon
Fire Prevention Engineer.....L. C. Anderson
Inspectors, D. H. Craig, J. A. Grant, P. S. D. Harding, T. G. P. Lucas, H. Richards, D. H. Saville

MEDICAL-LEGAL DEPARTMENT

Chief of Department.....
Assistant.....Verda T. Vincent

DRAINAGE REFEREES

F. H. Honeywell, Ottawa.
J. A. McNiven, K.C., Chatham.

PROVINCIAL SECRETARY'S DEPARTMENT

Parliament Bldgs., Main Building.

Provincial Secretary and Registrar, Hon. N. O. Hipel
Assistant Provincial Secretary.....F. V. Johns, K.C.
Deputy Provincial Secretary.....C. F. Neelands
Minister's Secretary..... Miss W. E. Darke

REGISTRAR GENERAL'S BRANCH

Deputy Registrar-General.....F. V. Johns, B.A.
Director of Vital Statistics..... S. J. Manchester.
(In charge of birth, marriage and death certificates.)

BOARD OF PAROLE

Chairman.....
Chief Parole Officer..... Chas. F. Swayze

Reformatories and Industrial Farms

Ontario Reformatory, Guelph—*Superintendent*, Dr. J. D. Heaslip
Ontario Reformatory, Mimico—
(Buildings are in use for military purposes for duration of the war.)
Andrew Mercer Ontario Reformatory for Females, Toronto—*Superintendent*, Miss Jean Milne; *Bursar*, J. Hunter.
Industrial Farm, Burwash—*Superintendent*, W. L. McJannet

Industrial Refuge

Home of the Good Shepherd, Toronto. *Superintendent*, Rev. Mother Superior.

Training Schools

Ontario Training School for Boys, Bowmanville, Ont. (Main buildings are in use for military purposes for duration of war)

Ontario Training School for Girls, Galt, Ont. (Buildings are in use for military purposes for duration of war. School transferred to Cobourg and is now known as Ontario Training School for Girls, Cobourg. *Supt.*, Miss Laurie Charleson).

St. John's (R.C.) Training School, Toronto. *Supt.*, Rev. Brother Stephen.

St. Joseph's (R.C.) Training School, Alfred, Ont., *Supt.*, Rev. Brother Jerome.

St. Mary's (R.C.) Training School, Toronto. *Supt.*, Rev. Mother Superior.

Gaolers in Ontario.

Barrie ..... E. M. Garrity
Belleville Joseph Samain
Bracebridge, C. Reynolds
Brampton, J. A. Hillson, (Actg.)
Brantford..... J. Cook
Brockville, F. J. S. Heffernan
Cayuga..... J. B. Smith
Chatham...P. J. Daigneau
Cobourg .....F. J. Wight
Cornwall ....J. S. Dickey
Ft. Frances . Jno. E. King
Goderich...J. B. Reynolds
Gore Bay. Rus. McDermid
Guelph .....John Clark
Haileybury, A. T. Humphreys
Hamilton....F. V. Lalonde
Kenora .....E W. Cox
Kingston ...J. T. Hawkey
Kitchener, Ed. Langridge
Lindsay..... H. W. Stone
London.....Chas. Mitchell
L'Orignal..Alph. Gelineau
Milton... Frank McNiven
Napanee G. L. McCabe, (Actg)
North Bay. Robert England
Orangeville, H. A. Coutts
Ottawa, I. A. Sutherland
Owen Sound T. A. Ramage
ParrySound.T. W. Keating
Pembroke....A. G. Brown
Perth.....R. A. Moodie
Peterboro'..T. D. Johnson
Picton, Wm. U. McWilliams
Port Arthur G. F. Lasseter
St. Catharines J. J. Dundas
St. Thomas Chas. P. Ermatinger
Sarnia.....E. J. Mott
Ste.S.Marie. Wm. Johnson
Simcoe..... Geo. Mercel
Stratford...A.T. Trethewy
Sudbury..John Galbraith
Toronto ...W. L. Rayfield
Walkerton. A. E. Ferguson
Welland.....D. Sharpe
Whitby.....H. F. Lucas
Windsor.....J. T. Morkin
Woodstock..J. L. Skinner

DEPARTMENT OF PUBLIC WELFARE

Parliament Buildings

Minister of Public Welfare....Hon. H. J. Kirby, K.C.
Deputy Minister.....Geo. S. Tattle
Chief Accountant.....S. J. Gadsby

CHILDREN'S AID BRANCH

Superintendent, and Provincial Officer under The Adoption Act and The Children of Unmarried Parents Act and The Children's Protection Act..... B. W. Heise

MOTHERS' ALLOWANCES COMMISSION

Chairman.....Dr. J. A. Faulkner
Vice-Chairman.....H. A. Bentley
Commissioner.....E. V. McKechnie

OLD AGE PENSIONS COMMISSION

Chairman.....Dr. J. A. Faulkner
Vice-Chairman.....G. S. Tattle
Commissioner.....C. H. Green

UNEMPLOYMENT RELIEF BRANCH

Director.....Geo. S. Tattle

SOLDIERS' AID COMMISSION
11 QUEEN'S PARK, TORONTO

Director.....Col. W. Rhoades

DEPARTMENT OF MUNICIPAL AFFAIRS

Parliament Buildings

Minister of Municipal Affairs..Hon. T. B. McQuesten
Deputy Minister.....A. J. B. Gray
Statistician and Accountant.....J. J. Jeffrey

MUNICIPAL BOARD

Chairman.....R. S. Colter
Acting Secretary.....Miss M. B. Sanderson
Vice-Chairman.....W. P. Near
Member.....A. J. B. Gray

DEPARTMENT OF HEALTH

East Block

Minister.....Hon. Harold J. Kirby, K.C.
Deputy Minister of Health and Hospitals, B. T. McGhie, M.D., C.M.
Chief Medical Officer of Health, J. T. Phair, M.B., D.P.H.
Director, Division of Laboratories, A. L. McNabb, B.V.Sc.
Director, (Acting), Division of Preventable Diseases, R. P. Hardman, M.D., D.P.H.
Director, Division of Industrial Hygiene, J. Grant Cunningham, B.A., M.B., D.P.H.
Director, Division of Public Health Education, Mary Power, B.A.
Director, Division of Maternal and Child Hygiene, J. T Phair, M.B., D.P.H.
Director, Division of Tuberculosis Prevention, G. C. Brink, M.B.
Director (Acting), Hospitals Division, C. H. Lewis, M.D.
Inspector of Hospitals.....C. J. Telfer
Director of Sanitary Engineering, A. E. Berry, M.A.Sc., C.E., Ph. D.

Hospitals for Mentally Ill, etc.

Ontario Hospital, Brockville— *Superintendent*, C. S. Tennant, M.D.; *Steward*, J. M. Short.
Ontario Hospital, Cobourg—*Superintendent*, Geo. C. Kidd, M.D.; *Steward*, W. C. Waller.
Ontario Hospital, Fort William—*Superintendent*, J. N. Senn, M.D.; *Steward (Acting)*, Ruth Black.
Ontario Hospital, Hamilton—*Superintendent*, J. S. Stewart, M.D.; *Steward*, G. P. Gleeson.
Ontario Hospital, Kingston—*Superintendent (Acting)*, C. M. Crawford, M.D., *Steward*, C. R. Wartman.
Ontario Hospital, London — *Superintendent*, G. H. Stevenson, M.D.; *Steward*, F. S. Fisher.
Ontario Hospital, New Toronto— *Superintendent*, T. D. Cumberland, M.D.; *Steward*, H. K. Patton.
Ontario Hospital School, Orillia— *Superintendent*, S. J. W. Horne, M.D.; *Steward*, J. A. Zarfas.
Ontario Hospital, Penetanguishene—*Superintendent*, C. A. McClenahan, M.D.; *Steward*, Hugh E. Baker.
Ontario Hospital, Toronto — *Superintendent*, S. R. P. Montgomery, M.D.; *Steward*, J. J Kiernan.
Ontario Hospital, Whitby—*Superintendent*, D. R. Fletcher, M.D; *Steward*, W. A. McIntyre
Ontario Hospital, Woodstock—*Superintendent*, D. O. Lynch, M.D.; *Steward*, G. W. Boag.
Psychiatric Hospital, Toronto—*Director*, C. B. Farrar, M.D.; *Steward*, W. C. Merrick.

PUBLIC HOSPITALS, RED CROSS OUTPOSTS, CONVALESCENT HOSPITALS, HOSPITALS FOR INCURABLES SANATORIA FOR CONSUMPTIVES

Receiving Government and Municipal Aid and Subject to Inspection.

Public Hospitals:

ALLISTON, Stevenson Memorial Hospital; ALMONTE, Rosamond Memorial Hospital; BARRIE, Royal Victoria Hospital; BELLEVILLE, Belleville General Hospital; BLIND RIVER, St. Joseph's General; BOWMANVILLE, Bowmanville Hospital; BRAMPTON, Peel Memorial Hospital; BRANTFORD, Brantford General Hospital; BROCKVILLE, Brockville General Hospital, St. Vincent de Paul Hospital; CHAPLEAU Lady Minto Hospital; CHATHAM, Public General Hospital, St. Joseph's Hospital; CLINTON, Clinton Public Hospital; COBOURG, Cobourg General Hospital; COCHRANE, Lady Minto Hospital; COLLINGWOOD, General and Marine Hospital; CORNWALL, Cornwall General Hospital, Hotel Dieu Hospital; DUNNVILLE, Haldimand War Memorial Hospital; DURHAM, Red Cross Memorial Hospital; FERGUS, Groves Memorial Hospital; FORT ERIE, Douglas Memorial Hospital; FORT FRANCES, La Verendrye Hospital;

FORT WILLIAM, McKellar General Hospital; GALT, The Galt Hospital; GODERICH, Alexandra Marine and General Hospital; GUELPH, Guelph General Hospital, St. Joseph's Hospital; HAILEYBURY, Misericordia Hospital; HAMILTON, Hamilton General Hospital, (including Mt. Hamilton Branch), St. Joseph's Hospital; HANOVER, Memorial Hospital; HAWKESBURY, Notre Dame Hospital; HEARST St Paul's Hospital; INGERSOLL, Alexandra Hospital; IROQUOIS FALLS, Anson General Hospital

KENORA, Kenora General Hospital, St. Joseph's General Hospital; KINCARDINE, The General Hospital; KINGSTON, Kingston General Hospital, Hotel Dieu Hospital; KITCHENER, Kitchener - Waterloo Hospital, St. Mary's Hospital; LINDSAY, Ross Memorial Hospital; LISTOWEL, Listowel Memorial Hospital; LONDON, St. Joseph's Hospital, Victoria Hospital; MATHESON, Rosedale War Memorial Hospital; MATTAWA, Mattawa General Hospital; MIDLAND, St. Andrew's Hospital; MOUNT FOREST, Louise Marshall Hospital; NEWMARKET, York County Hospital; NIAGARA-ON-THE-LAKE, Cottage Hospital; NIAGARA FALLS, Niagara Falls General Hospital; NORTH BAY, Queen Victoria Memorial Hospital, St. Joseph's General Hospital.

ORANGEVILLE, Lord Dufferin Hospital; ORILLIA, Soldiers' Memorial Hospital; OSHAWA, Oshawa General Hospital; OTTAWA, Ottawa Civic Hospital, Ottawa General Hospital, Protestant Children's Hospital, Salvation Army Grace Hospital; OWEN SOUND, General and Marine Hospital; PALMERSTON, Palmerston General Hospital; PARIS, Willett Hospital; PARRY SOUND, Parry Sound General Hospital, St. Joseph's General Hospital; PEMBROKE, Cottage Hospital, The General Hospital; PENETANGUISHENE, The General Hospital; PERTH, Great War Memorial Hospital; PETERBOROUGH, Nicholl's Hospital, St. Joseph's Hospital; PETROLIA, Charlotte Eleanor Englehart Hospital, PICTON, Prince Edward County Hospital; PORT ARTHUR, General Hospital of Port Arthur; St. Joseph's General Hospital; PORT HOPE, The Port Hope Hospital, RENFREW, Victoria Hospital; ST. CATHARINES, St. Catharines General Hospital; ST. THOMAS, The Memorial Hospital; SARNIA, Sarnia General Hospital.

SAULT STE MARIE, The General Hospital, Plummer Memorial Hospital; SEAFORTH, Scott Memorial Hospital; SIMCOE, Norfolk General Hospital; SIOUX LOOKOUT, The General Hospital; SMITH'S FALLS, Smith's Falls Public Hospital, St. Francis General Hospital; SOUTH PORCUPINE, Porcupine General Hospital; STRATFORD, Stratford General Hospital; STRATHROY, Strathroy General Hospital; STURGEON FALLS, Brebeuf Hospital; SUDBURY, St. Joseph's Hospital; TILLSONBURG, Soldiers' Memorial Hospital; TIMMINS, St. Mary's Hospital; TORONTO, Hospital for Sick Children, Lockwood Clinic Hospital, The Mothercraft Hospital, Mount Sinai Hospital, St. Joseph's Hospital, St. Michael's Hospital, Salvation Army Grace Hospital, Toronto East General Hospital, Toronto General Hospital, The Wellesley Hospital, Toronto Western Hospital, Women's College Hospital.

WALKERTON, County of Bruce General Hospital; WELLAND, Welland County General Hospital; WINDSOR, Metropolitan General Hospital; Hotel Dieu Hospital, Salvation Army Grace Hospital; WINGHAM, General Hospital; WOODSTOCK, Woodstock General Hospital.

Red Cross Outposts

APSLEY
ARMSTRONG
ATIKOKAN
BANCROFT
BRACEBRIDGE
COE HILL
DRYDEN
EMO
ENGLEHART
ESPANOLA
HALIBURTON
HAWK JUNCT'N
HORNEPAYNE
JELLICOE
KAKABEKA F'S
KIRKLANDLAKE (Dist. H'pital)
LIONS HEAD
MINDEMOYA
NAKINA
NEW LISKEARD (Lady Minto Hospital)
PORT LORING
QUIBELL
RAINY RIVER
REDDITT
RICHARD'S LDG.
THESSALON
WHITNEY
WILBERFORCE (Red Cross Car)

Convalescent Hospitals

BURLINGTON ..... Children's Convalescent Hospital
COLLINGWOOD ..... Blue Mountain Camp for Crippled Children.
NEWTONBROOK ..... St. John's Convalescent Hospital
TORONTO ..... Civitan Children's Camp
TORONTO ..... Hillcrest Convalescent Hospital
TORONTO ..... Daughters of the Empire Hospital for Convalescent Children

Hospitals for Incurables

HAMILTON ..... St. Peter's Infirmary
LONDON ..... Parkwood Hospital for Incurables
OTTAWA ..... Perley Home for Incurables
" ..... St. Vincent's Hospital for Incurables
TORONTO ..... Home for Incurable Children
" ..... Our Lady of Mercy Hospital
" ..... Queen Elizabeth Hospital for Incurables
WINDSOR ..... East Windsor Hospital for Incurables

Sanatoria for Consumptives

BRANTFORD ..... Brant Sanatorium
CORNWALL ..... St. Lawrence Sanatorium
FORT WILLIAM ..... Fort William Sanitorium
GRAVENHURST ..... Muskoka Hospital for Consumptives and Cottage Sanatorium
HAILEYBURY ..... St. Mary's on the Lake Sanatorium
HAMILTON ..... Mountain Sanatorium
KINGSTON ..... Kingston Sanatorium
KITCHENER ..... Freeport Sanatorium
LONDON ..... Queen Alexandra Sanatorium
OTTAWA ..... Royal Ottawa Sanatorium
ST. CATHARINES ..... Niagara Peninsula Sanatorium
WESTON ..... Toronto Hospital for Consumptives, including the Queen Mary Hospital for Consumptive Children.
WINDSOR ..... Essex County Sanatorium

DEPARTMENT OF PUBLIC WORKS
East Block

Minister ..... Hon. T. B. McQuesten, K.C.
Deputy Minister ..... R. A. McAllister
Secretary to Deputy Minister ..... Marjorie B. Tuthill
Architect ..... Geo. N. Williams

DEPARTMENT OF LABOUR
East Block

Minister of Labour ..... Hon. Peter Heenan
Deputy Minister of Labour ..... J. F. Marsh
Senior Investigator ..... Miss Marion Findlay
Accountant ..... Mrs. A. D. Harpell
Conciliation Officer ..... Louis Fine
Conciliation and Industrial Standards Officer ..... James Hutcheon
Industrial Standards Officer ..... Patterson Farmer
War Emergency Training ..... G. H. Simmons

FACTORY INSPECTION BRANCH

Chief Inspector, Department of Labour ..... J. R. Prain
Examiner of Plans ..... C. Grant Gibson

COMPOSITE INSPECTION BRANCH
INSPECTORS

Robert Albrough ..... Sault St. Marie
W. H. Barrett ..... Toronto
Williams Burns ..... Toronto
D. N. Campbell ..... Ottawa
C. G. K. Cashore ..... Owen Sound
W. J. Cheevers ..... St. Catharines
T. H. Donnelly ..... Toronto
D. M. Douglas ..... Peterborough
F. W. Ehmke ..... Toronto
Mrs. Mary Ferguson ..... West Lorne
W. C. Ferris ..... Toronto
Miss Nina Garden ..... Hamilton
G. Halcrow ..... Hamilton
John M. Kelly ..... Port Arthur
M. H Kerr ..... Toronto
O. J. Kerr ..... Stratford
J. A. Larocque ..... Ottawa
J. F. McAvoy ..... Toronto
Mrs A. J. McGavin ..... Toronto
Frederick Mills ..... North Bay
Charles E Needham ..... Windsor
Miss Kate Reesor ..... Ottawa
Donald Scott ..... London
Mrs. E. Scott ..... Toronto
R. J. Shannon ..... Haileybury
Miss E. Sharp ..... Toronto
Harry Stanley ..... Toronto
J. F. Stewart ..... Toronto
Miss M. Switzer ..... Toronto
A. S. Thomson ..... Toronto
A. E Turner ..... Windsor
C. K. Watt ..... Ottawa

BOILER INSPECTION BRANCH
INSPECTORS

J. N. Briggs ..... Toronto
C. J. Parker ..... Toronto
Norman S. Smith ..... Toronto
J. Stevenson ..... Toronto
F. A. Swarbrick ..... Toronto
J. H. Templeton ..... Toronto

BOARD OF EXAMINERS OF OPERATING ENGINEERS.

Chairman of the Board..... ..... John Sharp
Members of the Board..... W. J. Scott, S. G. Rose

APPRENTICESHIP BRANCH

Director of Apprenticeship..... ..... F. J. Hawes

DISTRICT INSPECTORS

J. R. Johnson.....Ottawa
Walter Thorne.....Toronto

MINIMUM WAGE BRANCH

Chief Enforcement Officer, Department of Labour, ...A. W. Crawford
Senior Investigators, Miss Margaret Stephen, E. W. A. O'Dell
Auditor..... .....George Chambers

INDUSTRY AND LABOUR BOARD

Chairman.....J. F. Marsh
Secretary..... M. H. MacBride
Member.....J. C. Adams (also Solicitor for Dept.)

REGIONAL WAR LABOUR BOARD

Chairman.....Hon. Peter Heenan
Vice-Chairman.....J. F. Marsh
Chief Executive Officer.....J. C. Adams

DEPARTMENT OF HIGHWAYS

East Block

Minister.....Hon. Thomas B. McQuesten
Deputy Minister..... R. M. Smith
Assistant to the Deputy Minister..... J. L. Zoller
Chief Engineer.....A. A. Smith
Assistant Chief Engineer .....C. H. Nelson
Chief Municipal Engineer.....J. A. P. Marshall
Chief Bridge Engineer..... .....A. Sedgwick
Contract Engineer .....W. A. MacLachlan
Inspector of Surveys.....W. Fulton
Chief Draughtsman.....A. Hay
Chief Property Valuator.....N. H. Richardson
Accountant..... G. E. F. Smith
Secretary.....Miss J. E. Yorston

MOTOR VEHICLES BRANCH

Registrar.....J. P. Bickell

COUNTY ENGINEERS AND ROAD SUPERINTENDENTS

The first name is that of the Engineer, the second, that of the Superintendent. Where one name only is given, it applies to both offices. Where name of Engineer is not available, this is indicated by a line:—

BRANT, Roger Lee, Brantford. BRUCE, G. E. Stephenson, Walkerton. CARLETON, T. H. Byrne, 71½ Sparks St., Ottawa. DUFFERIN, F. M. Eagleson, Orangeville. ELGIN, F. A. Bell; St. Thomas ESSEX, J. J. Newman Windsor; W. H. Knister, Windsor. FRONTENAC, C. T. Smith (Act.), Kingston. GREY (vacant), Owen Sound. HALDIMAND, J. R. Sloan (Act.), Cayuga. HALTON, Roy Smith, Oakville. HASTINGS, W. L. Langlois, Belleville. HURON, T. Roy Patterson, Goderich. KENT, W. D. Colby, Chatham. LAMBTON, J. C. Monteith, Petrolia. LANARK, W. L. Dickson (Act.), Perth. LEEDS & GRENVILLE, E. R. Blackwell, Brockville. LENNOX & ADDINGTON, C. E. Cobb (Act.), Napanee. LINCOLN, Frank Weir, St. Catharines. MIDDLESEX, W. R. Smith, Court House, London. NORFOLK, G. R. Marston, Simcoe. NORTHUMBERLAND & DURHAM, A. S. Miller, Cobourg. ONTARIO, D. J. Kean, Whitby. OXFORD, J. N. Meathrell, Woodstock. PEEL, N. L. Powell, Brampton. PERTH, H. C. Bates, Stratford. PETERBORO, D. A. Maciver (Act.) Peterboro. PRESCOTT & RUSSELL, R. Boismenu, Hawkesbury. PRINCE EDWARD, J. Dunkley (Act.). RENFREW, W. J. Moore, Pembroke. SIMCOE, E. W. Jones, Barrie. STORMONT, DUNDAS AND GLENGARRY, J. G. Cameron, Cornwall. VICTORIA, ... WATERLOO, D. J. Emrey, Kitchener. WELLAND, J. R. Scott, Welland. WELLINGTON, W. H. Keith, Guelph. WENTWORTH, E. F. Barrett, Court House, Hamilton. YORK (*see* T. & Y. Roads Comm.)

OTTAWA SUBURBAN ROADS, A. K. Hay, 279 Carling Ave., Ottawa.

TORONTO & YORK ROADS COMMISSION, H. C. Rose, 57 Adelaide St. E., Toronto.

GAME AND FISHERIES

Main Building

Minister.... .....Hon. G. D. Conant, K.C.
Deputy Minister..... D. J. Taylor
Assistant to Deputy Minister..... J. Farrington
Director of Fish Culture and Biologist..H. H. MacKay
Supervisor of Hatcheries .....A. W. McLeod

DEPARTMENT OF LANDS AND FORESTS

Minister.....Hon. N. O. Hipel
Deputy Minister.....F. A. MacDougall

DIVISIONS	DIVISIONAL CHIEFS
1. Air Service	G. E. Ponsford
2. Reforestation	E. J. Zavitz
3. Timber Management	J. F. Sharpe
4. Accounts	J. G. McMillen
5. Law	J. B. Metzler
6. Surveys	C. H. Fullerton
7. Forest Protection	C. R. Mills (enlisted) J. A. Brodie (acting)
8. Land and Recreational Areas	H. W. Crosbie
9. Operation and Personnel	P. O. Rhynas
10. Research	J. A. Brodie

Regional Foresters

Regions	*Names*
Kenora	W. D. Cram
Thunder Bay	P. Addison (acting)
Kapuskasing	T. E. Mackey
Sudbury	P. McEwen
Tweed	H. W. Crosbie

District Foresters

Districts	*Names*
Kenora	W. D. Cram
Sioux Lookout	K. Acheson
Fort Frances	G. W. Delahey (enlisted) J. M. Whalen (acting)
Port Arthur	F. J. Dawson (enlisted) J. R. McDonell (acting)
Geraldton	U. W. Fiskar (acting)
Kapuskasing	T. E. Mackey
Cochrane	A. Hurd (acting)
Sudbury	P. McEwen
North Bay	P. Marchildon
Sault Ste. Marie	G. H. R. Phillips (enlisted) D. H. Smith (acting)
Tweed	A. P. Leslie (acting)
Parry Sound	R. L. Snow
Pembroke	E. L. Ward

PROVINCIAL PARKS

Enquiries for information as to these should be addressed to the Chief, Division of Land and Recreational Areas or to the District Foresters within whose territories the parks are situate.

DEPARTMENT OF MINES

East Block

Minister..... .....Hon. Robt. Laurier
Minister's Secretary.....Mrs. H. E. Russell
Deputy Minister.....H. C. Rickaby
Asst. Deputy Minister.....D. G. Sinclair
Statistician.....L. E. M. Tremblay
Acting Natural Gas Commissioner.....A. R. Crozier

Geological Branch

Provincial Geologist..... ...Dr. M. E. Hurst
Associate Geologists, J. E. Thomson, H. C. Horwood, W. D. Harding, J. Satterly.

Mines Inspection Branch

Chief Inspector of Mines.....W. O. Tower
Inspectors of Mines, E. B. Weir, D. F. Cooper, R. L. Smith, J. B. Taylor, D. P. Douglass, W. E. Bawden, E. S. Little.

Mine Assessment Branch

Mine Assessor.....A. C. Young

Chemical and Assay Branch.

Provincial Chemist and Assayer.....W. F. Green

Mining Court

Judge of Mining Court.....T. E. Godson, K.C.

Mining Recorders

Elk Lake.....W. C. Sharp
Sioux Lookout, H. E. Holland
Haileybury.N. J. McAulay
Kenora.....C. McKinnon
Swastika.....H. G. Ginn
Port Arthur..J. P. Bolduc
Timmins—M. F. O'Rourke
S'lt Ste. Marie. W.N.Miller
Sudbury.....M. A. Story
Fort Frances, J. A. Alexander

DEPARTMENT OF EDUCATION

Parliament Bldgs., North Wing

Minister of Education, Hon. Duncan McArthur, M.A., F.R.C.S., LL.D.
Deputy Minister and Chief Inspector of Secondary Schools, G. F. Rogers, B.A., LL.D.
Minister's and Departmental Secretary, Margaret E. Saunderson
Registrar and Assistant Deputy Minister, J. P. Cowles, B.A.
Chief Accountant.....W. K. C. Campbell, C.A.
Assistant Registrar.....George D. Lyons
General Editor of Text Books.....
Inspector of Public Libraries.....A. Mowat, B.A.
Chief Inspector of Public and Separate Schools, V. K. Greer, M.A.
Asst. Chief Inspectors Public and Separate Schools, J. D. Campbell, B.A.; C. F. Cannon, B.A., B.Paed.
Director of Professional Training, H. E. Amoss, B.A., D.Paed.
Director of French Instruction... R. Gauthier, B.A.
Provincial Attendance Officer.....R. D. Keefe, B.A.
Director of Vocational Education, F. S. Rutherford, B.A.Sc.
Director School Correspondence Branch, C. D. Bouck

DEPARTMENT OF INSURANCE

Parliament Bldgs., West Wing

Superintendent of Insurance, Hartley Dewart McNairn
Deputy Superintendent.....H. B. Armstrong
Chief Inspector.....C. Richards
Assistant Inspectors.....J. G. Gibbons, T. C. Tinline
Casualty Actuary.....John Edwards
Chief Agency Officer.....
Secretary.....W. J. Smelt

LOAN AND TRUST BRANCH

Inspector.....O. B. Henry
Assistant Inspector.....E. A. Fluker

DEPARTMENT OF AGRICULTURE

East Block

Minister.....Hon. P. M. Dewan
Deputy Minister.....W. R. Reek
Principal Clerk, Statistics and Publications Branch.....S. H. H. Symons
Supt. of Women's Institute Branch, Miss Mary A. Clarke
Supt. of Agr. Societies.....J. A. Carroll
Director of Live Stock Branch.....L. E. O'Neill
Director of Fruit Branch.....P. W. Hodgetts
Acting Director, Crops, Seeds and Weeds Branch.....John D. MacLeod
Director Agricultural Representatives Branch.....R. S. Duncan
Director, Dairy Branch.....C. E. Lackner
Chairman, Milk Control Board.....Chas. M. Meek
Acting Director, Co-operation and Markets Branch, ...G. F. Perkin
Chairman, Farm Products Control Board, G. F. Perkin

AGRICULTURAL REPRESENTATIVES

County	*Name*	*Address*
Algoma	J. M MacIntosh	Sault Ste. Marie
Brant	A. M. Barr	Brantford, Brant Bldg.
Bruce	G. R. Gear	Walkerton
Carleton	W. M. Croskery	295 Albert, Ottawa
Cochrane North	Daniel Pomerleau	Cochrane
Cochrane South	L. H. Hanlan	Matheson
Cochrane West	W. A. Montcalm	Hearst, Demonstration Farm
Dufferin	F. K. B. Stewart	Orangeville
Dundas	H. W. Graham	Morrisburg
Durham	E. A. Summers	Bowmanville
Elgin	F. S. Thomas	St. Thomas, R'y'l Bk. Bldg.
Essex	Angus McKenney	Essex
Frontenac	A. W. Sirett	Kingston,
Glengarry	J. A. Dalrymple	Alexandria
Grenville	H. G. MacLeod	Kemptville
Grey	T. S. Cooper	Markdale
Haldimand	A. G. Skinner	Cayuga
Halton	J. E. Whitelock	Milton
Hastings	H. L. Fair	Stirling
Huron	J. C. Shearer	Clinton
Kenora	D. E. MacRae	Dryden
Kent	J. A. Garner	Chatham
Lambton	W. P. Macdonald	Petrolia
Lanark	W. A. Davidson	Perth
Leeds	J. R. Ostler	Brockville
Lennox and Addington	C. W. Buchanan	Napanee
Lincoln	E. F. Neff	St. Catharines Box 8
Manitoulin	R. C. Banbury	Gore Bay
Middlesex	W. K. Riddell	London, Richmond Bldg.
Muskoka and Parry Sound	R. M. Tipper	Huntsville
Nipissing	F. C. McRae	North Bay
Norfolk	G. G. Bramhill	Simcoe
Northumberland	Ian MacLeod	Brighton
Ontario	Fred M. Campbell	Uxbridge
Oxford	G. R. Green	Woodstock
Peel	E. A. Innes	Brampton
Perth	R. E. White	Stratford
Peterborough	F. C. Paterson	Peterborough,
Prescott and Russell	F. Larose	164 Hunter St. Plantagenet
Prince Edward	F. J. Webster	Picton
Rainy River	E. S. Marr	Emo
Renfrew	F. Q. Dench	Renfrew
Simcoe South	F. A. Lashley	Alliston
Simcoe North	S. L. Page	Barrie
Sudbury	Romeo Leroux	Sudbury
Timiskaming	M. F. Cook	New Liskeard
Thunder Bay	N. W. Harrison	Port Arthur (Court House)
Victoria	M. H. Winter	Lindsay
Waterloo	E. I. McLoughry	Galt
Welland	Joseph Wilson	57 East Main St., Welland
Wellington	S. B. Stothers	Arthur
Wentworth	W. G. Marritt	Hamilton, 16 Market St.
York	W. M. Cockburn	Newmarket

TEMISKAMING AND NORTHERN ONTARIO RAILWAY COMMISSION

Chairman and General Manager, A. H. Cavanagh, North Bay
Secretary Treasurer and Ass't to Gen'l Mgr., A. Freeman, North Bay

NIACARA PARKS COMMISSION

NIAGARA FALLS, ONTARIO

Chairman.....Hon. T B. McQuesten, K.C., Toronto
Vice-Chairman....Dr. Geo. B. Snyder, Niagara Falls.
Commissioners, Ross Harstone, Hamilton; A T. Whitaker, Brantford; Hon. W. L. Houck, B.Sc., M.L.A., Niagara Falls; John C. M. German, K.C., Toronto; Donald McGillivray, Port Colborne; Archie J. Haines, Jordan.
General Manager, Maxim T. Gray, Fort Erie.
Accountant, John W. Archer, Niagara Falls.
Works Superintendent, L L. Gisborne, Niagara Falls.
Chief Engineer, N. McCartney, Niagara Falls.
Supt. of Arboriculture, K. M. Broman, Niagara Falls.

NIAGARA FALLS BRIDGE COMMISSION

Chairman, Hon. T. B. McQuesten, K.C., Parliament Bldgs., Toronto.
Vice-Chairman, Samuel M. Johnson, Lockport, N.Y.
Commissioners, Ralph Hochstetter, Buffalo, N.Y.; R. G. L. Harstone, Hamilton, Ont.; Fred H. Krull, Niagara Falls, N.Y.; Archie J. Haines, Jordan, Ont.; Will Alban Cannon, Niagara Falls, N.Y.; Dr. Norman V. Leslie, Hamilton, Ont
General Manager and Secretary-Treasurer, C. Ellison Kaumeyer, Chippawa, Ont.

THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

620 UNIVERSITY AVE., TORONTO 2

Chairman and Chief Engineer, T. H. Hogg, B.A.Sc., C.E., D.Eng.
Vice-Chairman.....Hon. W. L. Houck, B.Sc., M.L.A.
Commissioner.....J. Albert Smith, M.L.A.
Secretary.....Osborne Mitchell

THE ONTARIO MUNICIPAL BOARD

PARLIAMENT BUILDINGS, WEST WING, TORONTO 2

Chairman.....R. S. Colter, K.C.
Vice-Chairman.....W. P. Near, B.A.Sc.
Member.....A. J. B. Gray
Acting Secretary.....M. B. Sanderson
Inspector of Telephone Service.....J. A. McDonald

ONTARIO SECURITIES COMMISSION

PARLIAMENT BUILDINGS, TORONTO

Commissioner.....R. B. Whitehead, K.C.
Registrar.....W. A. Brant
Secretary to the Commission.....E. Ruickbie
Solicitor.....Joseph A. Mahon

PUBLIC TRUSTEE FOR THE PROVINCE OF ONTARIO

OSGOODE HALL, TORONTO.

Public Trustee.....Armand Racine, K.C.
Deputy Public Trustee.....H. S. Jones

BOARD OF REGENTS

THE DRUGLESS PRACTITIONERS ACT

Chairman, Eldon S. Detwiler, 444 Waterloo St., London, Ont.
Vice-Chairman, George W. Doxsee, 74 College St., Toronto, Ont.
Members: John A. Henderson, 618 Lister Block, Hamilton, Ont.; George A. De Jardine, 12 King St. East, Toronto, Ont.
Secretary-Treasurer, Archie W. Macfie, 57 Bloor St. West, Toronto.
Office of the Board, 57 Bloor St. West, Toronto.

THE WORKMEN'S COMPENSATION BOARD

CANADA LIFE BLDG., 330 UNIVERSITY AVE., TORONTO

Chairman.....John Harold
Vice Chairman.....D. J. Galbraith, M.B.
Commissioner.....
Secretary.....S. R. Johnston
Medical Officers, Dr. D. E. Bell, Dr. J. M. Bremner, Dr. J. B. Brown, Dr. W. W. Lailey Dr. H. V. Renshaw, Dr. E. C Steele Dr. S. J. Stott.
Claims Officer.....F. W. Graham
Statistician.....T. Norman Dean

LIQUOR CONTROL BOARD OF ONTARIO

454 UNIVERSITY AVE., TORONTO 2

Chief Commissioner.....Hon. A. St. C. Gordon
Deputy Chief Commissioner.....Roy H. Elmhirst
Comptroller.....J. A. McGeachie

ONTARIO RESEARCH FOUNDATION

43-47 QUEEN'S PARK, TORONTO

Chairman.....E. Holt Gurney, Esq.
Vice Chairman.....E. G. Baker, Esq.
Director.....Horace Speakman, D.Sc.
Director of Metallurgy.....O. W. Ellis, M.Sc.
Director of Chemical Engineering, A. E. R. Westman, Ph.D.
Director of Textile Research...A.C. Goodings, Ph. D.
Director of Biochemistry....Horace Speakman, D.Sc.
Secretary.....A. B. Ward
Librarian.....Miss Maynard Grange

ONTARIO ATHLETIC COMMISSION

ROOM 463, PARLIAMENT BLDGS., TORONTO

Chairman....Mr Lionel P. Conacher, M.P.P., Toronto
Members, A. E. Lyon, Ottawa, *Vice-Chairman*; E. G. Farr, Weston; W. A. Fry, Dunnville; George A. McNamara, Toronto; *Honorary Secretary*, J. P. FitzGerald; *Assistant Secretary*, A. W. Steel.

MILK CONTROL BOARD OF ONTARIO

EAST BLOCK, PARLIAMENT BUILDINGS, TORONTO

Chairman.....Chas. M. Meek
Member.....Erle Kitchen
Secretary.....J. B Nelson
(Administering the Milk Control Act 1934 and amendments.)

THE DIONNE QUINTUPLET GUARDIANSHIP

NORTH BAY, ONT.

Guardians: His Hon. J. A. Valin, North Bay; Mr. Oliva Dionne, Callander; The Official Guardian, Osgoode Hall, Toronto.
Physician, Dr. J. E. I. Joyal, North Bay, Ont.
Business Manager, F. Keith Munro, McKeown Block, North Bay.
Secretary-Treasurer, William M. Flannery, McKeown Block, North Bay.

THE COMMISSION FOR THE INVESTIGATION OF CANCER REMEDIES

Chairman, Mr. Justice Gillanders, Toronto.
Other Members: Dr. R. C. Wallace Kingston; Dr. R. E. Valin, Ottawa; E. A. Collins, Copper Cliff; Dr. W. J. Deadman, Hamilton; Dr. T. H. Callahan, Toronto, Dr. George F. Young, Toronto.
Secretary, C. J. Telfer, Parliament Bldgs., Toronto.

FARM PRODUCTS CONTROL BOARD

Chairman.....G. F. Perkin
Members.....L. E. O'Neill, P. W. Hodgetts
Secretary, J. C. Hay, Dept. of Agriculture, Parliament Bldgs., Toronto.

DEPARTMENT OF PUBLIC RECORDS AND ARCHIVES

PARLIAMENT BLDGS., TORONTO

Acting Director.....Miss H. McClung

HOUSE OF ASSEMBLY — PROVINCE OF ONTARIO

Twentieth Legislature, Elections held October 6th, 1937. Maximum duration 5 years.

In 1942 the lifetime of the present Legislature was extended for 1 year by special Act passed unanimously by the House.

Members' Sessional Indemnity, $2,000. (*For Alphabetical List of Members with post office addresses see page 365*)

Opposition Leader, Col. George Alexander Drew, K.C., *Conservative*. *Deputy*, Leopold Macaulay, K.C.

Party Standing: *Lib.* 63, *Con.* 21, *Vacant* 6.

OFFICERS AND CLERKS OF THE LEGISLATIVE ASSEMBLY

Speaker, Hon. Jas. Howard Clark, K.C.

Clerk of the House and Chief Election Officer, Major Alex. C. Lewis, K.C.
Clerk of the Crown in Chancery and Assistant Clerk of the House.....C. F. Bulmer
Sergeant-at-Arms.....Sgt. H. H. Robson, V.C.
Postmaster.....A. B. Gillies

Law Clerk of Public Bills and Legislative Counsel, Eric H. Silk, K.C.
Acting Librarian.....Miss Edith King
Housekeeper.....Lorne Brown
Asst. Housekeeper.....H. Cooper

CONSTITUENCY	MEMBERS ELECTED WITH PARTY ALLEGIANCE	MEMBER'S MAJORITY
Addington	Black, Wm. D.....*Con.*	230
Algoma-Manit'lin.	Miller, W. Lynn.....*Lib.*	576
Brant	Nixon, Hon. Harry C..*Lib.*	6065
Brantford	Hagey, Henry Louis...*Lib.*	1113
Bruce	Sinclair, John W.....*Lib.*	1972
Carleton	Acres, A. Holland....*Con.*	3262
Cochrane North	Habel, Jos. A.....*Lib.*	480
Cochrane South	.....	....
Dufferin Simcoe	Downer, Rev. Alfred W. *Con.*	1027
Durham	Mercer, Cecil G.....*Lib.*	614
Elgin	Hepburn, Hon. Mitchell F. *Lib.*	5308
Essex North	Trottier, Dr. A. C.....*Lib.*	2455
Essex South	Fletcher, Chas. G.....*Lib.*	3300
Fort William	Spence, Frank.....*Con.*	495
Glengarry	MacGillivray, E. A....*Lib.*	3449
Grenville-Dundas	Challies, Geo. H.....*Con.*	1685
Grey North	Patterson, Roland.....*Lib.*	2339
Grey South	Oliver, Hon. Farquhar R. *Lib.*	1314
Haldimand-Norfolk	Cross, Eric W.....*Lib.*	2883
Halton	Blakelock, Thos. A....*Lib.*	1874
Hamilton Centre	Newlands, John .....*Lib.*	6461
Hamilton East	Mackay, John P.....*Lib.*	3859
Hamilton-Wentworth	McQuesten, Hon. Thos. B. *Lib.*	5550
Hastings East	Welsh, Dr. Harold E..*Con.*	1484
Hastings West	Arnott, Richard Duke.*Con.*	1319
Huron	Ballantyne, Jas.....*Lib.*	1180
Huron-Bruce	.....	....
Kenora	Heenan, Hon. Peter...*Lib.*	2064
Kent East	Campbell, Douglas M.*Lib.*	4953
Kent West	Gordon, Hon. Arthur St. C..*Lib.*	7840
Kingston	.....	....
Lambton East	Fairbank, Charles Oliver *Lib.*	2596
Lambton West	Guthrie, William.....*Lib.*	3070
Lanark	Doucett, Geo. H.....*Con.*	1462
Leeds	Reynolds, Walter B...*Con.*	736
Lincoln	.....	....
London	Duncan, Dr. Archibald S. *Lib.*	5287
Middlesex North	Freeborn, John W.....*Lib.*	2801
Middlesex South	MacFie, Chas. M.... .*Lib.*	4289
Muskoka Ontario	Kelly, J. Frank.....*Lib.*	781
Niagara Falls	Houck, Hon. William L. *Lib.*	5085
Nipissing	Cholette, Jos. E.....*Lib.*	2140
Northumberland	Carr, Harold N.....*Lib.*	625
Ontario	Conant, Hon. Gordon D. *Lib.*	2059
Ottawa East	Laurier Hon. Robt....*Lib.*	9568
Ottawa South	Dunbar, Geo. H. ....*Con.*	893
Oxford	Dewan, Hon. Patrick M. *Lib.*	2712
Parry Sound	Armstrong, Dr. M. T..*Lib.*	799
Peel	Kennedy, Thos. L....*Con.*	279
Perth	Dickson, Wm. Angus..*Lib.*	5099
Peterborough	Elliott, Alex L.....*Lib.*	1102
Port Arthur	Cox, Chas. W.....*Lib.*	3066
Prescott	Belanger, Aurelien....*Lib.*	1788
Prince Edward-Lennox	Hepburn, Jas. deC....*Con.*	202
Rainy River	Croome, Randolph G..*Lib.*	1318
Renfrew North	Bradley, Dr. John C...*Lib.*	282
Renfrew South	Murray, Thos. P.....*Lib.*	1090
Russell	Begin, Romeo.....*Lib.*	3415
Sault Ste. Marie	Campbell, Hon. Colin A. *Lib*	Accl.
Simcoe Centre	McArthur, Hon. Dr. D. *Lib.*	Accl.
Simcoe East	Drew, Col. Geo. A....*Con.*	Accl.
Stormont	Brownridge, Fergus B. *Lib.*	4638
Sudbury	Cooper, James M.....*Lib.*	5470
Temiskaming	Nixon, William G.....*Lib.*	210
Toronto Beaches	Murphy, Thos. A. ...*Con.*	725
Bellwoods	.....	....
Bracondale	Conacher, Lionel.....*Lib.*	29
Dovercourt	Duckworth Wm.....*Con.*	2003
Eglinton	Kirby, Hon. Harold J..*Lib*	1104
High Park	.....	....
Parkdale	Stewart, William J.....*Con.*	5489
Riverdale	Summerville, Wm. A. *Con.*	2761
St. Andrew	Glass, John J.....*Lib.*	151
St. David	Lamport, Allan A.....*Lib*	839
St. George	Strachan, Ian T.....*Lib*	1414
St. Patrick	Hunter, F. Fraser.....*Lib.*	672
Woodbine	Elgie, Goldwin C.....*Con.*	2331
Victoria	Frost, Leslie M.....*Con.*	339
Waterloo North	Smith, J. Albert.....*Lib*	9302
Waterloo South	Hipel, Hon. Norman O. *Lib.*	3367
Welland	Anderson, Edward J...*Lib.*	2946
Wellington North	McEwing, Ross A.... *Lib.*	1636
Wellington South	King, Dr. James H....*Lib.*	2091
Wentworth	Bethune, George H....*Lib.*	4348
Windsor-Sandwich	Clark, Hon. Jas. Howard *Lib.*	5694
Windsor-Walkerville	Croll, David A.....*Lib.*	4057
York East	Henry, George S.....*Con.*	209
York North	Baker, Morgan.....*Lib.*	2680
York South	Macaulay, Leopold...*Con.*	904
York West	Gardhouse, Wm. J....*Lib.*	1200

ALPHABETICAL LIST OF MEMBERS ONTARIO LEGISLATURE

(For list of Constituencies and Members, see page 364)

Members and Constituencies — *P.O. Address*

Acres, Adam Holland, *Carleton*.....Britannia Bay
Anderson, Edward James, *Welland*.....Welland
Armstrong, Dr. Milton Taylor, *Parry Sound*
Parry Sound
Arnott, Richard D., *Hastings, W.*.....Belleville

Baker, Morgan, *York N.*.....King
Ballantyne, James, *Huron*.....R.R. 1, Hensall
Begin, Romeo, *Russell*.....Eastview
Belanger, Aurelien, *Prescott*.....Clarkstown
Bethune, George Henry, *Wentworth*. R.R. 4, Hamilton
Black, Wm. David, *Addington*.....Parham
Blakelock, Thomas A., *Halton*.....Oakville
Bradley, Dr. John Courtland, *Renfrew N.*.Pembroke
Brownridge, Fergus Beck, *Stormont*.....Cornwall

Campbell, Colin A., *Sault Ste. Marie*, Sault Ste. Marie
Campbell, Douglas Munro, *Kent E.*R.R. 4, Blenheim
Carr, Harold Norman, *Northumberland*.Campbellford
Challies, George Holme, *Grenville-Dundas*.Morrisburg
Cholette, Joe. E., *Nipissing*.....North Bay
Clark, Hon. James Howard, *Windsor-Sandwich*
Windsor
Conacher, Lionel, *Bracondale*
62 Highland Ave., Toronto
Conant, Hon. Gordon D., *Ontario*.....Oshawa
Cooper, J. M., *Sudbury*.....Sudbury
Cox, Charles Winnans, *Port Arthur*....Port Arthur
Croll, David Arnold, *Windsor-Walkerville*..Windsor
Croome, Randolph George, *Rainy River*.Rainy River
Cross, Eric W. *Haldimand-Norfolk*.....Simcoe

Dewan, Hon. Patrick Michael, *Oxford*...Woodstock
Dickson, Wm. Angus, *Perth*.....R.R. 1, Atwood
Doucett, Geo. H., *Lanark*.....Carleton Place
Downer, Alfred W., *Dufferin-Simcoe*.....Duntroon
Drew, Col. Geo. A., *Simcoe E*.....Toronto
Duckworth, William, *Dovercourt*
263 Brock Ave., Toronto
Dunbar, Geo. H., *Ottawa S.*,
116 First Ave., Ottawa
Duncan, Dr. Archibald S., *London*
849 Dundas St., London

Elgie, Goldwin Corlett, *Woodbine*,
90 Edgewood Ave., Toronto
Elliott, Alex. L., *Peterborough*, 28 Manning Ave.,
Peterborough

Fairbank, Charles Oliver, *Lambton E.*.....Petrolia
Fletcher, Charles G., *Essex S.*.....Leamington
Freeborn, John Willard, *Middlesex N.*
R.R. No. 2, Ilderton
Frost, L. M., *Victoria*.....Lindsay

Gardhouse, Wm. James, *York W.*.....Thistletown
Glass, John J., *St. Andrew*, 369 Walmer Rd., Toronto
Gordon, Hon. Arthur St. Clair, *Kent W.*Wallaceburg
Guthrie, William, *Lambton W.*.....R.R. 3, Sarnia

Members and Constituencies — *P.O. Address*

Habel, J. Anaclet, *Cochrane N.*.....Fauquier
Hagey, Henry Louis, *Brantford*.....Brantford
Heenan, Hon. Peter, *Kenora*.....Toronto
Henry, Geo. Stewart, *York E.*...R.R. 1, Todmorden
Hepburn, James deC., *Prince Edward-Lennox*,Picton
Hepburn, Hon. Mitchell F., *Elgin*
R.R. 5, St. Thomas
Hipel, Hon. Norman O., *Waterloo, S.*.....Preston
Houck, Hon William Limburg, *Niagara Falls*
Niagara Falls
Hunter, Lieut.-Col. F. F., *St. Patrick*
Prince George Hotel, Toronto

Kelly, James Francis, *Muskoka-Ontario*...Huntsville
Kennedy, Thos. L., *Peel*.....Dixie
King, Dr. James H., *Wellington S.*.....Guelph
Kirby, Hon. Harold James, *Eglinton*,
809A Duplex Avenue, Toronto
Lamport, Allan, A., *St. David*,
84 Harper Ave., Toronto
Laurier, Hon. Robt., *Ottawa East*
Parliament Bldgs., Toronto

Macaulay, K.C., Leopold, *York S.* 302 Bay St., Toronto
MacFie, Charles Maitland, *Middlesex S.*.....Appin
MacGillivray, Edmund A., *Glengarry*.....Alexandria
MacKay, John P., *Hamilton E.*,
34 Dunsmure Rd., Hamilton
McEwing, Ross A., *Wellington, N.* R.R.1, Moorefield
McArthur, Hon. Dr. D., *Simcoe Centre*.....Toronto
McQuesten, B.A., LL.B., Hon. Thos. Baker,
Hamilton-Wentworth, 41 Jackson St. W., Hamilton
Mercer, Cecil G., *Durham*.... R.R. 1, Campbellcroft
Miller, Wilfred Lynn, *Algoma-Manitoulin*,BruceMines
Murphy, Thos. Alexander, *Beaches*
30 Balsam Ave., Toronto
Murray, Thomas Patrick, *Renfrew S.*...Barry's Bay
Newlands, John, *Hamilton Centre*,
142 Delaware Ave., Hamilton
Nixon, Harry Corwin, *Brant*.....St. George
Nixon, Wm. Glennie, *Temiskaming*...New Liskeard
Oliver, Farquhar R., *Grey S.*.....R.R. 1, Priceville
Patterson, Roland, *Grey N.*.....Owen Sound
Reynolds, Walter, B., *Leeds*,
68 Bethune St., Brockville
Sinclair, John William, *Bruce*.....R.R. 2, Tara
Smith, J. Albert, *Waterloo, N.*.....Kitchener
Spence, Frank, *Fort William*.....Fort William
Stewart, William J., *Parkdale*.....Toronto
Strachan, Ian Thompson, *St. Georges*,
12 Meredith Cres., Toronto
Summerville, Wm. A., *Riverdale*,
19 Jackman Ave., Toronto
Trottier, Dr. Adelard Chas., *Essex N.*,
932 Victoria Avenue, Windsor
Welsh, Dr. E. Harold E., *Hastings E.*.....Roslin

COURTS AND JUDGES—ONTARIO

The Supreme Court consists of two Divisions, viz. The Court of Appeal and The High Court of Justice.

The Court of Appeal hears appeals from decisions of the High Court and of the lower courts.

The High Court of Justice hears various cases, criminal and civil, and has a wider jurisdiction than the lower courts. A trial judge sits several times each year in the various counties and judicial districts.

The next lower Courts are the County and District Courts and the Division Courts.

One of the County Court Judges in every County is also the Surrogate Judge. The Surrogate Courts deals with wills, and estates of deceased persons.

Appeals may be taken from the Provincial Courts to the Supreme Court of Canada in certain cases.

The Exchequer Court of Canada tries cases with which the Crown is concerned, admiralty matters, patents, copyrights, trade marks, Dominion Revenue, railways under the authority of the Parliament of Canada, and railways not wholly within one province, and disputes between provinces.

There is an Ontario branch of the Exchequer Court, known as the Ontario Admiralty District.

SUPREME COURT OF ONTARIO

Osgoode Hall, Toronto

THE COURT OF APPEAL FOR ONTARIO

CHIEF JUSTICE OF ONTARIO—Hon. Robert S. Robertson, $10,000.

JUSTICES—Hon. W. R. Riddell, Hon. W. E. Middleton, Hon. R. G. Fisher, Hon. W. T. Henderson, Hon. Charles Patrick McTague, Hon. John G. Gillanders, $9.000 each.

HIGH COURT OF JUSTICE FOR ONTARIO

CHIEF JUSTICE OF THE HIGH COURT—Hon. Hugh E. Rose, $10,000.

JUSTICES— Hon. J. A. Hope, Hon. G. F. McFarland, Hon. James Cardwell Makins, Hon. Frederick Drummond Hogg, Hon. John Keiller Mackay, Hon. Edgar Rotolphe E. Chevrier, Hon. Ainslie W. Greene, Hon. Wilfred Daniel Roach, Hon. George A. Urquhart, Hon. C. P. Plaxton, Hon. D. P. J. Kelly, $9,000 each.

Officers of the Supreme Court of Ontario

OFFICIAL GUARDIAN—Percy D. Wilson, K.C.

DEPUTY OFFICIAL GUARDIAN—J. McClain Baird, K.C.

MASTER OF THE SUPREME COURT—F. H. Barlow, K.C.

ASSISTANT MASTERS OF THE SUPREME COURT—O. E. Lennox, Lt.-Col. A. T. Hunter, K.C.

(For list of local masters, see page 369).

REGISTRAR OF THE SUPREME COURT—Charles Walter Smyth, K.C.

ASSISTANT REGISTRARS OF THE SUPREME COURT—Miss H. B. Palen, L. C. Ling, R. W. Ralfe, F. W. Scott, H. G. Bristow.

REGISTRAR IN BANKRUPTCY—F. Gordon Cook.

ACCOUNTANT'S OFFICE.— *Accountant*, Thomas Yorath.

TAXING OFFICER.—Lt.-Col. A. T. Hunter, K.C. (Acting)

INSPECTOR OF LEGAL OFFICES (including Registry and Land Titles Offices)— H. H. Donald, K.C.; Assts., H. R. Polson, H. C. Moore. Address, Parliament Bldgs.

MASTER OF TITLES, under Land Titles Act, Ontario, C. R. Deacon, K.C., Toronto; *Deputy Master of Titles*—S. Mercer.

LOCAL MASTERS OF TITLES AND LAND TITLES OFFICES—E. L. DeCourcy, Sault Ste. Marie; G. R. Brady, North Bay; J. H. Tully, Parry Sound; C. E. Lount, Bracebridge; W. I. Wagg, Gore Bay; E. B. Miller, St. Thomas; Mrs. E. A. Cunningham, Kenora; A. W. Bell, Whitby; W. G. Pugsley, Ottawa; N. L. Croome, Fort Frances; B. St Pierre, Sudbury; Lorne H. Ferguson, Haileybury; John McClure, Fort William; Jos. A. Clermont, Cochrane; Miss I. Wilson, Port Arthur.

OFFICIAL REFEREES (EX-OFFICIO)

Judges of County Courts, The Master of the Supreme Court of Ontario, Local Masters, The Registrar of the Supreme Court of Ontario, Local Registrars, Deputy Registrars.

SURROGATE CLERK FOR ONTARIO—C. W. Smyth.

BANKRUPTCY

Supreme Court Judges have jurisdiction.

MATRIMONIAL CAUSES

Actions for divorce must be brought in the Supreme Court of Ontario, and are conducted according to rules passed by the Judges of that Court from time to time. The Court has power to grant divorce, annul a marriage, grant alimony and provide for custody and maintenance of the children.

TITLE TO REAL ESTATE

On a sale of land the owner is only required to show a good title for the preceding 40 years.

REGISTRATION OF BILLS OF SALE, ETC.

Bills of Sale and Chattel Mortgages must be registered, within 5 days from execution, with Clerk of County or District Court of County or District in which property sold or mortgaged is at the time of execution. In provisional County of Haliburton registration must be within 10 days, with the Clerk of the First Division Court.

Hire Receipts and Conditional Sale agreements must be filed with County or District Court Clerk of County or District in which purchaser resided at time of hiring or sale. But this does not apply to a contract respecting manufactured goods, including pianos, organs or other musical instruments which, at the time possession is delivered have the name and address of seller or lender painted, printed, stamped or engraved thereon or plainly attached thereto, nor to a contract respecting household furniture other than pianos, organs or other musical instruments.

Mechanics Liens must be registered in the Registry Office of the Registry Division, or the Land Titles Office, of locality in which the land affected is situated.

EXCHEQUER COURT OF CANADA

THE ONTARIO ADMIRALTY DISTRICT

JUDGE IN ADMIRALTY—Fred. Holmes Barlow, K.C.

REGISTRAR—W. J. McWhinney, K.C.

MARSHAL—The Sheriff of each county or district.

COUNTY JUDGES AND JUDICIAL OFFICERS

(See pages 368-9).

JUVENILE COURT JUDGES, ONTARIO

In the Province of Ontario the Juvenile Delinquents Act, 1908 (Canada) has been proclaimed in the following areas:

	Place	*Judge*	*Date of Proclamation*
1.	Ottawa.	A. H. Lieff, (Acting).	July 24, 1909
2.	Toronto.	H. S. Mott.....	Nov. 7, 1911
		Ross D. Hossack,.... K.C., (Deputy)	Jan. 1, 1940
3.	Temiskaming Dist. (including Timmins).	S. Atkinson (Mag.). Haileybury	Oct. 10, 1914
4.	Stratford. St. Mary's and Perth Co.	J. A. Makins,(Mag.) Stratford	Apr. 4, 1917 May 26, 1914
5.	Kitchener. & Waterloo Co.	J. R. Blake..... Galt	Oct. 26, 1914
6.	Brantford and Brant Co.	A. D. Hardy..... Brantford	Dec. 31, 1915
7.	Galt.	John R. Blake....	Apr. 22, 1919
8.	Windsor, Walkerville and Ford.	D. M. Brodie (Mag.) J. A. Hanrahan, Dep Juvenile Judge, Windsor	Feb. 23, 1921
9.	Grey Co. and Owen Sound.	E. C. Spereman.... (Mag.) Owen Sound	Nov. 26, 1921
10.	Haldimand Co.	(Vacant)	Apr. 8, 1922
11.	Huron Co.	J.A.Makins (Mag.) Stratford	May 20, 1922
12	Hamilton.	H. A. Burbidge,.... K.C. (Mag.) Jas. McKay, (Dep.)	Jan. 20, 1923
13.	Nipissing Dist.	C. S. McGaughey.. North Bay	Feb. 24, 1923
14.	Stormont, Dundas and Glengarry Cos	P. C. Bergeron . . (Mag.) Cornwall	Mar. 24, 1923
15.	London and Middlesex Co.	D. B. Menzies..... (Mag.) London	Apr. 6, 1923
16.	Lincoln Co. and St. Catharines.	J. G. S. Stanbury .. Co. Judge St. Catharines	July 21, 1923
17.	Pt. Colborne.	J. B. Hopkins (Mag.) Niagara Falls	Oct. 10, 1925
18.	Cochrane Dist.	E. R Tucker .. (Mag.) Cochrane	Mar. 20, 1928
20.	Oshawa.	F. S. Ebbs (Mag.)...	May 15, 1929
21.	York County.	Wm. Keith (Mag.). Douglas Webster (Deputy) 57 Adelaide St. E. Toronto	June 30, 1931
22.	Norfolk County.	(Vacant).....	Feb. 15, 1914

COUNTY COURT JUDICIAL DISTRICTS.

1—Lincoln, Welland, Haldimand, Norfolk, Brant, Wentworth.

2—Essex, Kent, Elgin, Middlesex, Lambton, Oxford.

3—Perth, Huron, Waterloo, Wellington

4—Dufferin, Bruce, Grey, Halton, Peel, Simcoe.

5—Muskoka, Parry Sound.

6—York.

7—Ontario, Victoria and Haliburton, Northumberland and Durham, Peterboro.

8—Hastings, Prince Edward, Lennox and Addington, Frontenac.

9—Stormont, Dundas and Glengarry, Leeds and Grenville.

10—Prescott & Russell, Carleton, Renfrew, Lanark.

11—Thunder Bay, Kenora, Rainy River.

12—Algoma, Sudbury, Manitoulin, Nipissing, Temiskaming and Cochrane.

"Each County Court or District Court Judge in Ontario is required to hold any of the courts and to perform any other duty as judge of the above county court district of which the county or district to which he was appointed forms a part."

COUNTY CLERKS, ONTARIO

(See also County Court Clerks on page 369)

Unless otherwise noted, address to County Town, page 368.
Populations of counties cover assessed populations, rural and urban, including cities and separated towns.
†The County Judge acts as Clerk in Districts.

COUNTY OR DISTRICT WITH POPULATION	†CLERK	COUNTY OR DISTRICT WITH POPULATION	†CLERK	COUNTY OR DISTRICT WITH POPULATION	†CLERK
ALGOMA	.....	KENORA	.....	PERTH..... 49548	F. W. Armstrong
		KENT 64013	W. M. Abraham	PETERBORO'..44701	Miss J. A. Batten
BRANT 51616	R. E. W. Lawrason			PRESCOTT&RUSSELL 43129	F. A. Senecal
BRUCE.....40958	David Forrester Paisley P.O.	LAMBTON 53721	J. A. Huey	PRINCE EDWARD... 15242	C. G. Rutter (Acting)
CARLETON .192634	Henry R. Washington	LANARK 32402	R. M. Anderson	RAINY RIVER....	.....
		LEEDS & GRENVILLE 47090	W. Jelly	RENFREW....50785	Arthur Collins
COCHRANE	.....	LENNOX & ADDING'N 17894	W. S. Wilson		
DUFFERIN ...14596	W. H. Hunter	LINCOLN 59151	W. H. Millward	SIMCOE 80748	J. T. Simpson
				STOR. DUN. & GLEN. 71306	A. K. MacMillan
ELGIN 43926	J. D. Thomson	MANITOULIN.....	.....	SUDBURY	.....
ESSEX 167659	W. P. Coyle	MIDDLESEX..120003	W. A. Sutherland	THUNDER BAY.....	.....
FRONTENAC ..45390	R. A. Hamilton	MUSKOKA DISTRICT.	.....	TIMISKAMING	.....
		NIPISSING	.....		
GREY 57130	Mrs. A. M. Rutherford	NORFOLK 35422	D. C. Porter	VICTORIA 23851	Frank Weldon
		NORTHUM. & DURH'M 52032	E. L. MacNachtan		
HALDIMAND ..20681	H. Arrell, K.C.			WATERLOO...93352	Samuel Cassel
HALIBURTON ..6583	E. A. Rogers.	ONTARIO 60271	R. D. Ruddy	WELLAND....84400	A. J. Babion
HALTON 27341	Wm. Deans	OXFORD 49427	K. A. Roth	WELLINGTON .57960	J. F. Beattie, Fergus
HASTINGS ...57909	E. S. Denyes				
HURON 43612	N. W. Miller,	PARRY SOUND.....	.....	WENTWORTH 188226	Alan F. Stewart
		PEEL 28528	David Wilson	YORK..... 911029	R. W. Phillips

REGISTRARS OF DEEDS, ONTARIO

Inspector of Registry Offices—H. H. Donald, K.C., Parliament Bldgs., Toronto

COUNTIES, &C.	REGISTRARS	COUNTIES, &C.	REGISTRARS	COUNTIES, &C.	REGISTRARS
ALGOMA	E. L. DeCourcy, Sault Ste. Marie	KENT	J. E. Clark, Chatham	PETERBORO'.	W. F. Morrow Peterboro'
		KINGSTON & FRONTENAC	W. J. Gibson, Kingston	PORT ARTHUR	Miss I. Wilson
BRANT.	A. Graham, Brantford			PRESCOTT...	H. M. Mooney, L'Original
BRUCE	M. F. Alexander, W'k't'n	LAMBTON....	J. B. Palmer, Sarnia	PR. EDWARD.	E. C. Fralick (Acting) Picton
CARLETON.	T. V. Flanagan, Ottawa	LANARK, N.R.	C. M. Forbes, Almonte		
COCHRANE D.	J. A. Clermont, Cochrane	" S.R.	C. M. Forbes, Perth	RAINY RIVER	N. L. Croome Fort Francis
DUFFERIN ..	F. J. Patterson, Ora'gev'e	LEEDS.....	Walter T. Rogers, Brockville	RENFREW...	Geo. W. Campbell, Pembroke
DUNDAS.....	J. F. Casselman, Morrisburg	LENNOX & AD.	G. S. Reid, Napanee	RUSSELL...	John A. Gamble, Russell
DURHAM, E.R	J. A. R. Elliott, Port Hope	LINCOLN	W. D. Fairbrother, St. Catharines		
" W.R.	J. A. R. Elliott, Bowmanville	LONDON (C)..	W. F. Hungerford, London	SIMCOE	G. O. Cameron, Barrie
		MANITOULIN.	W. I. Wagg, Gore Bay	STORMONT ..	J. C. Alguire, Cornwall
ELGIN	E. B. Miller, St. Thos	MIDDLESEX E	Miss M. V. Walker, Lond'n	SUDBURY..	B. St. Pierre, Sudbury
ESSEX	T. E. Green, Windsor.	" W	W. N. Reycraft, Glencoe	TEMISKAMING Dis. .	L. H. Ferguson, Haileybury
Ft. WILLIAM	John McClure, Ft. Wm.	MUSKOKA DIS	C. E. Lount, Bracebridge	THUNDER BAY DIS. .	Miss I. Wilson, Pt. Arthur
FRONTENAC.	W. J. Gibson, Kingston	NIPI'SING DIS	G. R. Brady, K.C., N. Bay	TORONTO....	W. J. C. McCrea (act'g)
GLENGARRY.	S. O'Connor, Alexandria	NORFOLK ...	R. B. Kent, Simcoe	VICTORIA ...	D. McQuarrie, Lindsay
GRENVILLE..	R. K. Miller, Prescott	NORT'UM. E.R	F. J. Slade, Colborne		
GREY, N.R...	Dr. G. H. Holmes, Owen Sound	" W.R	F. J. Slade, Cobourg	WATERLOO..	G. V. Hilborn, Kitchener
		ONTARIO....	A. W. Bell, Whitby	WELLAND ...	E. E. Fraser, Welland
" S R.	H. McKechnie, Durham	OTTAWA (C).	R. D. Bray, Ottawa	WELLG'N, N.R	Mrs. L. G. Magee (Acting), Arthur
HALDIMAND..	J. G. Miller, Cayuga	OXFORD	W. L. MacWhinnie Woodstock	" S R	J. B. Mitchell, Guelph
HALIBURTON	E. E. McElwain, Minden	P. SOUND DIS.	J. H. Tully, Parry Sound	WENTWORTH	W. H. Lovering, Hamilton
HALTON	Miss M. B. Field, Milton	PEEL	F. S. Hutchinson, Brampton	YORK E & W.R	J. W. Mallon (Acting) Toronto
HASTINGS...	R. J. S. Dewar, Belleville	PERTH	Miss R. Hobson (Acting) Stratford	" N.R....	R. L. Boag, Newmarket
HURON	Miss L. MacPherson, Goderich				
KENORA DIST	Mrs. E. A. Cunningham, Kenora				

COUNTY JUDGES AND JUDICIAL OFFICERS, ONTARIO

(*For list of Judicial Districts, see page 366*)

COUNTY & JUDICIAL DISTRICT IN WHICH SITUATED	COUNTY TOWN	COUNTY AND SURROGATE JUDGE *His Honour:*	JUNIOR JUDGE *His Honour:*	SHERIFF	CLERK OF THE PEACE AND CROWN ATTORNEY
ALGOMA DISTRICT...12	Sau.S.Marie	J. H. McDonald .	.....	R. E. Stone.....	W. S. Maguire
BRANT..... 1	Brantford .	D. J. Cowan.....	.....	C. S. Tapscott	E. R. Read, K.C. (Acting)
BRUCE.....4	Walkerton..	Wm. Gunn Owens	.....	H. A. McGillivray	John W. Freeborn
CARLETON 10	Ottawa.....	E. J. Daly.....	F. L. Smiley.....	S. Crooks.....	R. Mercier, Ottawa
COCHRANE DISTRICT..12	Cochrane...	René A. Danis ...	.....	J. D. MacKay.....	S. A. Caldbick, Timmins J.A. A. Duranceau Asst. Cr. Atty., Cochrane
DUFFERIN.....4	Orangeville.	W. T. Robb.....	.....	T. K. Slack.....	R. D. Evans
ELGIN 2	St. Thomas	D. C. Ross.....	.....	I. D. Cameron....	E. W. Haines
ESSEX... 2	Sandwich ..	J. J. Coughlin....	G. F. Mahon.. . A. J. Gordon...	A. A. Marentette.	J. S. Allan, K.C. R. J. DesRochier Asst. Cr. Atty , Windsor
FRONTENAC 8	Kingston ...	J. C. Reynolds....	.....	F. R. M. Davies..	T. J. Rigney, K.C.
GREY.....4	Owen Sound	G. W. Morley....	.....	R. G. Benedict (Acting)	J. F. P. Birnie
HALDIMAND 1	Cayuga	.....	.....	R. F. Miller	Harrison Arrell, [K.C.
HALIBURTON, PROV.CO.7	Minden ...	.....(Ann	exed to Victoria for	judicial purposes).	
HALTON 4	Milton.....	W. N. Munro.....	.....	W. J. L. Hampshire	W. I. Dick, K.C.
HASTINGS.....8	Belleville...	J. C. A. Cameron.	.....	J. D. O'Flynn....	B. C. Donnan
HURON 3	Goderich....	T. M. Costello....	.....	W. N. Hill.....	D. E. Holmes
KENORA DISTRICT....11	Kenora.....	E. C. Popham.....	.....	L. D. MacCallum.	L. A. McLennan
KENT 2	Chatham....	Henry E. Grosch..	.....	E. W. Hardey....	A. D. Bell
LAMBTON 2	Sarnia.....	M. A. Miller	.....	A. J. Johnston....	H. M. Taylor
LANARK 10	Perth.....	F. W. Wilson.....	.....	G. R. McLennan..	W. W. Pollock
LEEDS AND GRENVILLE.9	Brockville ..	M. B. Tudhope...	.....	R. J. Gill.....	H. Atkinson
LENNOX AND ADD'GTON 8	Napanee....	Jas. E. Madden..	.....	J. L. Haycock....	K. S. Ham [K.C.
LINCOLN 1	St Cath'rines	J. G. S. Stanbury	.....	F. J. Graves.....	E. H. Lancaster,
MANITOULIN DISTRICT12	Gore Bay...	A. B. Currey....	.....	W. I. Wagg.....	W. F. McRae, K.C.
MIDDLESEX.....2	London.....	Jos. Wearing.....	A. A. Ingram....	Donald A. Graham	C. C. Savage
MUSKOKA DISTRICT...5	Bracebridge	E. A. Wright.....	.. ..	C. S. Salmon	E. W. Clairmont Gravenhurst
NIPISSING DISTRICT..12	North Bay..	J. A. S. Plouffe....	.....	A. B. Girard	E. A. Tilley
NORFOLK.....1	Simcoe.....	E. S. Livermore...	.....	W. H. Mason...	W. E. Kelly, K.C.
NORTHUMB'D&DURHAM7	Cobourg....	J. C. M. German..	.....	J. T. Field.....	Harry R. Deyman
ONTARIO..... 7	Whitby	O. B. Coleman...	.....	H. Bascom.....	A. F. Annis
OXFORD..... 2	Woodstock .	F. E. Perrin.....	.....	C. E. Sutherland.	C. McKay
PARRY SOUND DISTRICT5	Parry Sound	James B. Moon...	.....	J. E. Armstrong..	H. E. Stone
PEEL.....4	Brampton .	A. Cochrane	.....	F. S. Hutchinson.	A. G. Davis, K.C.
PERTH.....3	Stratford ...	J. L. Killoran	.....	H. D. Lang.....	W. E. Goodwin
PETERBORO'.....7	Peterboro'...	S. L. Smoke.....	.....	Mrs. M. M. Steven son (Acting)	V. J. McElderry, K.C.
PRESCOTT & RUSSELL10	L'Orignal...	A. Constantineau	.....	A. Landriault	C. W. A. Marion
PRINCE EDWARD.....8	Picton	E. H. McLean	.....	A. E. Bowerman..	W. S. Lane (Act.)
RAINY RIVER DIST...11	Fort Frances	D. R. Byers.	.....	C. L. Sundin.....	N. L. Croome
RENFREW.....10	Pembroke ..	John T. Mulcahy.	.....	Alex Morris....	H.B.Johnson, K.C.
SIMCOE. 5	Barrie.....	J. G. Harvie.....	.....	Ernest C. Drury.	F. A. Hammond
STORMONT, DUNDAS AND GLENGARRY .9	Cornwall...	F. T. Costello ...	.....	J. G. Harkness (Acting)	J. G. Harkness, K.C
SUDBURY DISTRICT...12	Sudbury...	Edmond Proulx ..	.....	M. Arthur.....	E. D. Wilkins, K.C.
TEMISKAMING DIST...12	Haileybury.	G. H. Hayward....	Jos. A. Legris..... Deputy Judge	H. Clifford	C. F. Tuer (Act.)
THUNDER BAY DIST..11	Port Arthur.	A. J. McComber.	A. H. Dowler.....	H. Thompson....	P. V. Ibbetson
TORONTO CITY.....	.....See	County of York.	.....	W. H. S. Cane....	J. W. McFadden, K.C.
VICTORIA.....7	Lindsay ...	J. A. McGibbon...	.....	A. J. Campbell (Acting)	J. E. Anderson, K.C.
WATERLOO.....3	Kitchener	E. W. Clement....	.....	G. H. Gillies	W. P. Clement
WELLAND.....1	Welland...	L.B.C. Livingstone	.....	Victor L. Davidson	H. W. Macoomb
WELLINGTON 3	Guelph	Rbt. L. McKinnon.	.....	H. C. Waind	J. M. Kearns, K.C.
WENTWORTH.....1	Hamilton..	F. W. Schwenger.	E. F. Lazier (Senior Judge)	A. C. Caldwell....	H. F. McCulloch H. F. Brown Asst. C.A.
YORK 6	Toronto	James Parker	A. J. Jackson..... Ian M. Macdonell. T. H. Barton... A. E. Honeywell.. Frank Denton.... J. Egerton Lovering O. E. Klein..... J. A. Shea.....	W. H. S. Cane.... Asst Crown Att'ys	W.W.Denison, C.P. J. W. McFadden, K.C., W. O. Gibson F. I. Malone N. Borins N. L. Matthews Chas. Hamm

When the Officer's Post Office address is not given it is that of the County Town.
Salaries of County Court Judges, $5000.

COUNTY JUDGES AND JUDICIAL OFFICERS, ONTARIO

(*For list of Judicial Districts, see page 366*)

COUNTY & JUDICIAL DISTRICT IN WHICH SITUATED	LOCAL MASTER OF HIGH COURT	LOCAL REGISTRAR OF HIGH COURT	REGISTRAR OF SURROGATE COURT	COUNTY OR DISTRICT COURT CLERK	COUNTY OR DISTRICT TREASURER
ALGOMA DISTRICT....12	J. H. McDonald	Dr. R. E. Stone..	Dr. R. E. Stone..	Dr. R. E. Stone.	Dr. R. E. Stone
BRANT.....1	A. D. Hardy....	C. S. Tapscott...	C. S. Tapscott...	C. S. Tapscott..	R. E. W. Lawrason
BRUCE.....4	W. G. Owens....	H. A. McGillivray	H. A. McGillivray	H. A. McGillivray	A. Nelson
CARLETON 10	W. G. Pugsley .	W. G. Pugsley ..	Chas. L. Bray....	Chas. L. Bray....	H. R. Washington
COCHRANE DISTRICT..12	R. A. Danis	W. L. Warrell....	W. L. Warrell....	W. L. Warrell....	J. D. MacKay
DUFFERIN 4	W. T. Robb.....	T. K. Slack.....	T. K. Slack	T. K. Slack.....	Jas. Henderson
ELGIN 2	D. C. Ross	Ian D. Cameron..	Ian D. Cameron.	Ian D. Cameron..	B. B. Graham
ESSEX 2	Allan C. Bell ... (Acting)	A. A. MacKinnon	A. A. MacKinnon	A. A. MacKinnon	John F. Millen
FRONTENAC 8	J. C. Reynolds .	Chester H. Wood	H. E. Richardson	Chester H. Wood.	Frank H. Purdy
GREY 4	G. W. Morley...	R. G. Benedict (Acting)	R. G. Benedict (Acting)	R. G. Benedict (Acting)	J. C. Mercer
HALDIMAND 1	W. S. West.....	R. F. Miller....	R. F. Miller.....	R. F. Miller	E. B. Davis
HALIBURTON PROV. CO 7	.....	.....(See	Victoria Co.) ..	.....	W. McArthur
HALTON 4	W. N. Munro...	W. J. L. Hampshire	W. J. L. Hampshire	W. J. L. Hampshire	Miss Margaret Maxted
HAMILTON CITY.....	(see Wentworth)	.....	.....	.....	E. R. C. Bower
HASTINGS 8	W. C. Mikel, K.C.	J. D. O'Flynn....	J. D. O'Flynn....	J. D. O'Flynn..	J. W. Haggerty
HURON 3	F. M. Costello..	W. N. Hill.	W. N. Hill.....	W. N. Hill.....	A. H. Erskine
KENORA DISTRICT....11	E. C. Popham ...	E. Appleton.....	E. Appleton....	E. Appleton.....	Miss M. R. Baribeau
KENT 2	H. E. Grosch...	D. E. Douglas....	D. E. Douglas....	D. E. Douglas...	J. F. Fletcher
LAMBTON 2	M. A. Miller.....	D. S. Whyte.....	D. S. Whyte...	D. S. Whyte....	J. E. Leckie
LANARK 10	F. W. Wilson..	J. R. McLennan.	G. R. McLennan	G. R. McLennan.	E. R. Stedman
LEEDS AND GRENVILLE.9	M. B. Tudhope.	R. J. Gill	R. J. Gill	R. J. Gill.....	J. S. Williscraft
LENNOX AND ADD'GTON8	J. E. Madden.	J. L. Haycock..	J. L. Haycock...	J. L. Haycock...	T. J. Cook
LINCOLN 1	J. G. S. Stanbury	Edwin J. Lovelace	Edwin J. Lovelace	Edwin J. Lovelace	Wm. H. Millward
MANITOULIN DISTRICT12	A. B. Currey....	W. I. Wagg.. ...	W. I. Wagg.....	W. I. Wagg.....	W. F. McRae, K.C.
MIDDLESEX.....2	A. A. Ingram...	G. H. Tennent..	G. H. Tennent...	G. H. Tennent..	John S. McLarty
MUSKOKA DISTRICT....5	E. A. Wright..	C. S. Salmon ...	C. S. Salmon	C. S. Salmon .	C. E. Lount
NIPISSING DISTRICT..12	J. A. S. Plouffe.	A. B. Girard ...	A. B. Girard.....	A. B. Girard....	A. B. Girard
NORFOLK 1	E. S. Livermore.	W. H. Mason...	W. H Mason...	W. H. Mason...	D. C. Porter.....
NORTHUMB'D & DURHAM7	J. C. M. German	J. T. Field	J. T. Field	J. T. Field.....	E. L. MacNachtan
ONTARIO 7	O. B. Coleman,.	Horace Bascom.	Horace Bascom.	Horace Bascom	E. A. McKay (Miss)
OXFORD.....2	F. E. Perrin...	C. E. Sutherland	C. E. Sutherland	C. E. Sutherland	Mrs. C. J. Scott (Acting)
PARRY SOUND DISTRICT5	J. B. Moon.....	W. R. Dixon	W. R. Dixon.....	W. R. Dixon....	J. E. Armstrong
PEEL 4	A. Cochrane...	A. H. Milner ...	A. H. Milner...	A. H. Milner ...	J. J. Jamieson
PERTH.....3	H. D. Lang, K.C.	H. D. Lang, K.C	H. D. Lang, K.C.	H. D. Lang, K.C.	R. Hogarth
PETERBORO'.....7	O. A. Langley, K.C.	Mrs. M. M. Stevenson (Act.)	Mrs. M. M. Stevenson (Act.)	Mrs. M. M. Stevenson (Act.)	Miss J. A. Batten
PRESCOTT & RUSSELL 10	A. Constantineau	A. Landriault.	A. Landriault...	A. Landriault..	Miss O. Belanger
PRINCE EDWARD 8	E. H. McLean..	A. E. Bowerman	A. E. Bowerman	A. E. Bowerman	John P. Williams
RAINY RIVER DISTRICT11	D. R. Byers	C. L. Sundin .	C. L. Sundin ...	C. L. Sundin....	E. J. Ryan
RENFREW 10	J. T. Mulcahy ..	J. A. Howard (Acting)	J. A. Howard (Acting)	J. A. Howard (Acting	Miss V. Jamieson
SIMCOE 5	J. G. Harvie....	E. C. Drury.....	J. H. Mitchell...	E. C. Drury.....	D. H. Coleman
STORMONT, DUNDAS AND GLENGARRY 9	F. T. Costello ..	J. G. Harkness .. Acting	J. G. Harkness Acting	J. G. Harkness... Acting	A. K. MacMillan
SUDBURY DISTRICT...12	E. Proulx	T. M. Mulligan .	T. M. Mulligan	T. M. Mulligan .	M. Arthur
TEMISKAMING DIST...12	J. H. Hayward.	H. Clifford	H. Clifford.....	H. Clifford.....	H. R. Jenkins
THUNDER BAY DIST..11	A. H. Dowler .	J. C. Colleran....	J. C. Colleran...	J. C. Colleran...	H. F. Thompson
TORONTO CITY	(see York Co.)	.....	.....	.....	G. A. Lascelles
VICTORIA 7	J. A. McGibbon.	Miss M. C. Soothern (Acting)	Miss M. C. Soothern (Acting)	Miss M. C. Soothern (Acting	F. L. Weldon
WATERLOO 3	E. W. Clement.	G. H. Gillies	G. H Gillies ...	G. H. Gillies....	Samuel Cassel
WELLAND 1	L. B. C. Livingstone ...	J. E. Cohoe....	J. E. Cohoe	J. E. Cohoe.....	R. P. Barrick
WELLINGTON 3	Carm'n H. Waind	Carman H. Waind	Carman H. Waind	Carman H. Waind	Geo. M. Fox
WENTWORTH 1	E. F. Lazier.... F. W. Schwenger	S. G. Sims (Act'g)	S. G. Sims (Act'g)	S. G. Sims (Act'g)	A. F. Stewart
YORK 6	F. H. Barlow, O. E. Lennox, Asst.	O. W. Smyth, Registrar, S.C.O.	A. S. Winchester G.P. McHugh, Deputy	A. S. Winchester	W. W. Gardhouse

DIVISION COURTS AND CLERKS, ONTARIO

INSPECTOR OF LEGAL OFFICES—H. H. DONALD, K.C., PARLIAMENT BLDG., TORONTO
ASSISTANT INSPECTORS—H. R. POLSON, H. C. MOORE.

NOTE.—*Address Clerk of —— (Giving number of Court) at —— (giving Address.) For Copy of Division Court Boundaries apply to the Inspector of Legal Offices (see name above,) Toronto.*

ALGOMA DISTRICT

I. Percy E. Day....S't Ste. Marie
II. Wm. White.....Bruce Mines
III. T. E. Hill.....Thessalon
VI. J. C. Martin
Richard's Landing
VII. John Carlyle .... Blind River

BRANT

I. F. J. Calbeck.....Brantford
II. J. B. Appleby.....Paris
III. G. F. Glaves.....St. George
V. Geo. Knox.....Oakland

BRUCE

I. A. J. Brown... ... Walkerton
II. M. Jacklin..... Teeswater
III. E. A. Henry.....Kincardine
IV. Mrs. H. E. Elwes(Actg) Paisley
V. John J. Chapman...Port Elgin
VII. J. R. VanDusen .....Tara
VIII. Geo. W. Taylor..... .Wiarton
XI. E. H. Agnew .....Lucknow
XII. W. H. McCurdy.....Chesley

CARLETON

I. Allan F. Moore.....Ottawa
II. M. E. Mullan..... Richmond
III. J. W. Humphries..... Carp
IV. J. W. Dickson..... Galetta
V. Fred R. Mills....North Gower
VI. J. A. Waddell..... Metcalfe
VII. J. E. Cole.....Ottawa

COCHRANE

I. George A. Kydd....Cochrane
II. E. H. Hill.....Timmins
III. John Cole.....Matheson
IV. C. Saville.....Kapuskasing
V. A. Fortin ....Hearst
VI. W. J. Kenney.....Ansonville

DUFFERIN

I. Walter C. Hopkins, Orangeville
II. T. P. McFadden....Shelburne
V. Stewart Tate....Grand Valley

ELGIN

I. Edmond C. Monteith..Aylmer
III. F. R. Palmer.....St. Thomas
IV. A. McCallum .....Dutton

ESSEX

II. H. T. Boyle.....Amherstburg
III. E. L. Frost.....Kingsville
IV. J. A. Munger.....Harrow
V. Chas. A. Edsall...Leamington
VI. Mrs. A. Wilkinson..Belle River
VII. L. A. Deziel..... Windsor
VIII. H. R. Johnston.....Essex
IX. Wm. A. Keith .....Comber

FRONTENAC

I. H. J. Byron..... Kingston
IV. H. W. Asseltine.....Verona
VI. E. Blake Buell..Sharbot Lake

GREY

I. Herbert G. Foot..Owen Sound
II. Peter Ramage .....Durham
III. W. H. Chapple .....Meaford
IV. Bruce Hamilton...Clarksburg
V. James A. Richards..Flesherton
VI. Allan Findlay.... Chatsworth
VII. D. D. Brigham..... Hanover
III. G. A. Beaton.....Markdale

HALDIMAND

I. Miss H. J. McGregor. Caledonia
II. T. E. Lishman..... Cayuga
III. Helena McIndoe ...Dunnville
IV. Moyes C. Honey.....Jarvis

HALIBURTON

I. R. J. Smith.....Minden
II. A. G. Schofield....Haliburton
IV. A. E. Boyce..... Tory Hill

HALTON

I. J. B. Knight.....Milton
II. Maj. J. H. Chambres. Oakville
III. E. C. Thompson..Georgetown
IV. E. T. Thetford. ..... Acton
VI. .....Burlington

HASTINGS

I. H. B. Wilson.....Belleville
II. H. G. Leigh (Act'g) Coe Hill
IV. J. G. Frost.....Tweed
V. J. E. O'Donnell..... Stirling
VI. K. T. Nicol (Act'g)... .Madoc
VII. Mary Maher.....Deseronto
VIII. W. N. Simmons....Frankford
IX. T. J. Johnson..... Trenton
X. Geo. Hartley.....Marmora
XI. M. J. Flynn.....Maynooth
XII. J. F. Reid.....Bancroft

HURON

I. Thos. Gundry .....Goderich
II. E. C. Chamberlain...Seaforth
III. H. T. Rance.....Clinton
IV. Allan A. Lamont.....Brussels
V. Jas. Grieve..... ....Exeter
VIII. W. C. Adams.....Wingham
IX. Thomas Brown .....Wroxeter
X. A. J. Kalbfleisch. .. Zurich
XI. F. W. Morlock.....Crediton
XII. Mrs. M. L. Hall (Dep.)...Blyth

KENORA

I. W. Dolman.....Kenora
III. J. E. Gibson.....Dryden
IV. James E. Cole..Sioux Lookout

KENT

I. Col. P. K. Morley....Chatham
II. H. P. Stennett.....Ridgetown
III. H. E. Wells.....Dresden
IV. Walter Nudds.. ... Blenheim
V. G. F. Glassford...Wallaceburg
VI. I, A. MacLean.....Bothwell
VII. Mrs. E. Williams.....Tilbury

LAMBTON

I. John J. Langan.....Sarnia
II. Carl A. Class.....Watford
III. R. D. Bodkin .....Florence
V. A. H. Bannister.....Forest
VI. J. H. Crawford... . Thedford
VIII. Mrs. F. Reid.....Petrolea
IX. Thomas Allison. ...Alvinston

LANARK

I. J. H. Devlin.....Perth
II. E. J. Tennant.....Lanark
III. W. H. Mathews. .Carleton Place
IV. Wm. Halpin.....Smith's Falls
V. H. G. Dallimore..... Almonte

LEEDS AND GRENVILLE

I. H. H. Webb.....Brockville
II. F. B. Robinson.....Prescott
III. C. Sine.....Gananoque
IV. M. E. Waterson....Kemptville
V. M. G. Corbett.....Merrickville
VI. W. W. Phelps .....Delta
VII. Isaac Lockwood.....Toledo
VIII. B. F. Bolton.....Newboro'
IX. Edward J. Purcell.....Athens
XII. G. G. Root.....Mallorytown

LENNOX AND ADDINGTON

I. E. J. Pollard.....Napanee
VII. H. A. Reynolds....Tamworth
VIII. H. Hasler.....Flinton
IX. Charles P. Stein.....Denbigh

LINCOLN

II. A. H. Trapnell..St. Catharines
III. G. Cosby..... ....Smithville
V. B. A. Smith.....Grimsby

MANITOULIN

I. W. I. Wagg .....Gore Bay
II. W. A. Sims .... Little Current
III. J. R. W. Phillips Manitowaning

DIVISION COURTS AND CLERKS, ONTARIO—*Continued*

MIDDLESEX

I. Chas. Foster Richmond Bldg.....London
II. .....Parkhill
III. Jos. Murray.....Lucan
IV. Jas. H. Matthews....Delaware
V. Charles George.....Glencoe
VI. Cecil Denniss.....Strathroy
VII. H. McIntyre.....Dorchester
IX. W. P. Simpson Moore Bldg..... London

MUSKOKA DISTRICT

I. D. T. Hodgson....Bracebridge
II. J. B. Lindsell....Gravenhurst
III. Horace G. Harper..Huntsville

NIPISSING DISTRICT

I. L. R. Vannier..Sturgeon Falls
II. C. A. Fink.....Mattawa
III. J. J. Dennis.....North Bay

NORFOLK

I. H. W. Jones..... Simcoe
II. D. A. Massecar.....Waterford
III. E. Meredith .....Teeterville
IV. Miss Marion Lawson.....Delhi
VI. Harry Mitchener.Port Rowan
VII. G. S. Burger.....Fair Ground
VIII. W. E. Wicker.....Port Dover

NORTHUMBERLAND AND DURHAM

I. Mrs. R. Bird(Actg)Bowmanville
II. .....Newcastle
III. S. R. Caldwell.....Port Hope
IV. J. J. Clarke ..... Millbrook
V. Mrs. Marion Ewart...Cobourg
VII. John McCarl.....Colborne
VIII. J. H. McCann .....Brighton
IX. W. Grant Allen...Warkworth
X. Edward Nelson..... Wooler
XI. R. N. Morrison..Campbellford

ONTARIO

I. Wm. Cooke (Act'g)....Whitby
II. Thos. Gregg.....Claremont
III. G. T. McKay..... Port Perry
IV. W. Tunstell.....Uxbridge
V. Scott Brandon....Cannington
VI. F. R. McMillan.....Beaverton
VII. ..... Atherley
VIII. Mrs. M. T. Smith (Act'g) Oshawa

OXFORD

I. W. Charles Orum..Woodstock
II. L. E. Peterson.....Drumbo
III. John A. McKay..... Embro
IV. H. C. Cayley..... Norwich
V. R. S. Clark.....Ingersoll
VI. H. Berry... .....Tillsonburg
VII. Chas. J. Kaufman..Tavistock

PARRY SOUND DISTRICT

I. Mrs. K. Shea.....Parry Sound
IV. Jos. Hilliar..... Burk's Falls
VI. L. G. Phillips..... Powassan
VII. Jas. Cole.....South River

PEEL

I. T. W. Thomson .... Brampton
II. G. M. Harris..... Cooksville
III. Douglas Pattullo.....Caledon

PERTH

I. Jas. Stewart.....Stratford
II. J. T. Levy.....Mitchell
III. Adrian Pringle.....St. Mary's
V. J. Ed. Weir.....Milverton
VI. Miss O. I. Heibein....Listowel

PETERBOROUGH

I. C. J. Seymour..Peterborough
II. J. J. Stewart.....Norwood
IV. Mrs. M. Kilborn.....Apsley

PRESCOTT AND RUSSELL

II. Colin McKinnon Vankleek Hill
IV. Ferd. Lapensée...Plantagenet
V. John McMillan...Cumberland
VI. J. A. Lacombe.....Embrun
VII. D. C. Sinclair.... Hawkesbury
VIII. Mrs. A. McCusker....Fournier
IX. J. D. Presault..... Lefaivre
X. L. Regnier.....Rockland
XI. Peter A. Gagné.....Limoges

PRINCE EDWARD

I. H. R. Way.....Picton
V. H. A. Jolley.....Wellington

RAINY RIVER

I. Mrs. C. E. Hollands Fort Frances
II. E. T. McComb.....Emo
III. K. C. Grimshaw..Rainy River

RENFREW

I. A. Collins.....Pembroke
II. Jas. Bennie.....Beachburg
III. Andrew J. Devine .Renfrew
IV. R. A. Jeffery (Act'g).Arnprior
V. Gerhard G. Reinke..Eganville
VI. Hugh G. McGinn.....Cobden
VII. P. J. Harrington. Killaloe Sta.

SIMCOE

I. George Wilson.....Barrie
II. P. P. Stephenson....Bradford
III. B. Wright..... Beeton
IV. W. F. Toner..... Collingwood
V. Thomas C. Craig...Craighurst
VI. A. E. Smith..... Orillia
VII. Mrs. R. Carter (Act'g) New Lowell
VIII. Geo. Hurst.....Alliston
X. C. M. Robinson....Coldwater
XI. G. T. Gooden.....Midland

STORMONT, DUNDAS AND GLENGARRY

II. P. J. Morris.....Alexandria
III. J. F. Denneny.....Cornwall
IV. G. Sampson .....Aultsville
V. M. A. Campbell...Morrisburg
VI. W. E. Fitzsimmons..Iroquois
VII. Ed. Bush ... .Hallville
VIII. J. Walter Carr.....Finch
X. Keith Nash..... Chesterville
XI. M. MacLeod.....Moose Creek
XII. J. W. Grant..... Maxville

SUDBURY DISTRICT

I. D. Cameron.....Sudbury
II. A. Joliat.....Chelmsford
III. J. C. McMillan.....Webbwood
IV. Robert H. Wilson.....Warren
V. Geo. Hunt.....Chapleau

TIMISKAMING DISTRICT

I. H. R. Jenkins.:.. Haileybury
II. J. H. Brown... New Liskeard
III. Arthur J. Catt..... Englehart
IV. .....Kirkland Lake
V. Mrs. A. Mageau..Larder Lake

THUNDER BAY DISTRICT

I. Phyllis C. Mitchell. Pt. Arthur
II. W. L. Wade.....Nipigon
III. Thos. Dow.....Fort William
IV. C. C. Skinner.. .... Schreiber
V L. Dreany.....Geraldton

VICTORIA

II. John Stewart....Fenelon Falls
V. J. A. Carroll .....Lindsay
VII. J. O. McInnis .....Kirkfield

WATERLOO

I. C. Pequegnat..... Kitchener
II. H. G. Marshall..... Preston
III. Mrs. H. G. Clarke..... Galt
IV. Lorne Ritz ....New Hamburg
V. J. Heinbuck.....Linwood
VI. O. A. Huehn.....Conestogo

WELLAND

I. Mrs. H. J. Reilly (Act'g) Welland
III. Mrs. A. A. Collins (Act'g) Fort Erie North
IV. E. M. McMurray Niagara Falls S
V. D. J. C. Munro.....Thorold
VI. A. P. McAvoy..Port Colborne

WELLINGTON

I. R. D. Stewart.....Guelph
II. W. Alexander Nicoll.Puslinch
IV. J. F. Beattie.....Fergus
V. Ewart Speirs.....Erin
VI. J. C. Scott.....Elora
VII. B. R. Amy.....Drayton
VIII. G. F. Smith.....Arthur
X. C. L. Eedy.... ....Harriston
XI. John A. Calder. Mount Forest

WENTWORTH

I. Miss K. M. White, 49 Main St. E. Hamilton
II. F. J. Suter.....Dundas
III. M. Williamson....Waterdown
IV. Arthur R. Mannen... Lynden
V. J. M. Jackson...Stoney Creek
IX. Robt. C. Gardiner, Court House, Hamilton

YORK

I. F. G. J. McDonagh, Toronto (City Hall)
II. A. P. Graham.....Markham
III. J. R. Herrington, Richm'nd Hill
IV. Fred Thompson.. Newmarket
V. G. M. Morrison..Sutton West
VI. Wm. H. Taylor.....Aurora
VII. C. F. Lewis..... Woodbridge
VIII. J. C. McFarlane. West Toronto
IX. W. T. Kenry (299 Main St.) Birch Cliff
XI. Miss G. Coffey, 877 Lake Shore Rd., New Toronto

MAGISTRATES

PROVINCE OF ONTARIO

NOTE:—This list is revised to Dec. 1, 1942. ***Changes may have been made since that date.***

DISTRICT No. 1

ESSEX, KENT, AND LAMBTON

C. S. Woodrow.....Sarnia
I. B. Craig.....Chatham
Chas. Weir, Deputy.....Sarnia

WINDSOR

D. M. Brodie.....Windsor
J. A. Hanrahan.....Windsor

DISTRICT No. 2

ELGIN, MIDDLESEX, OXFORD, PERTH, HURON

L. M. Ball (*pro tem*).....Woodstock
E. D. Smith.....St. Thomas
J. A. Makins.....Stratford
Ian MacRae.....Strathroy

LONDON

D. B. Menzies.....London

DISTRICT No. 3

BRUCE, GREY, DUFFERIN, WELLINGTON

F. Watt, Senior.....Guelph
F. W. Walker.....Walkerton
E. C. Spereman.....Owen Sound

DISTRICT No. 4

BRANT, WATERLOO, NORFOLK

H. R. Polson (Acting).....Galt
H. R. Polson (Acting).....Kitchener
E. D. Smith.....St. Thomas

BRANTFORD, SIMCOE

R. J. Gillen.....Brantford

DISTRICT No. 5

WENTWORTH, HALDIMAND, LINCOLN, WELLAND

J. B. Hopkins.....Niagara Falls
J. H. Campbell.....St. Catharines

HAMILTON

H. A. Burbidge.....Hamilton
Jas. McKay.....Hamilton

DISTRICT No. 6

YORK, HALTON, PEEL

Wm. Keith, Senior.....57 Adelaide St. E., Toronto
W. F. Woodliffe.....Oakville
W. E. McIlveen.....Mimico
W. N. Robinson, Deputy.....Oakville

TORONTO

R. J. Browne.....City Hall, Toronto
A. L. Tinker.....City Hall, Toronto
F. C. Gullen.....City Hall, Toronto
J. L. Prentice.....City Hall, Toronto
H. R. Polson.....Parliament Bldgs., Toronto
H. S. McCready.....Toronto
J. D. McNish.....Toronto
F. C. MacDonald, Deputy.....Beaverton

DISTRICT No. 7

ONTARIO, SIMCOE, MUSKOKA

C. Jeffs, Senior.....Barrie
K. A. Cameron.....Orillia
F. S. Ebbs.....Oshawa
R. Thomas, Deputy.....Bracebridge

DISTRICT No. 8

NORTHUMBERLAND-DURHAM, PETERBORO, VICTORIA, HALIBURTON

O. A. Langley, Senior.....Peterboro
R. B. Baxter.....Port Hope
E. A. Gee.....Lindsay

DISTRICT No. 9

HASTINGS, LENNOX-ADDINGTON, FRONTENAC PRINCE EDWARD

E. J. Butler, Senior.....Belleville
J. B. Garvin.....Kingston
J. L. Lloyd.....Northbrook
A. B. Collins, Deputy.....Belleville

DISTRICT No. 10

RENFREW, LANARK, CARLETON

A. H. Lieff (Acting).....Ottawa
T. M. J. Galligan.....Pembroke
F. S. Doyle (Acting).....Smith's Falls

OTTAWA

G. E Strike.....Ottawa
Joachim Sauvé, Deputy.....Ottawa

DISTRICT No. 11

LEEDS AND GRENVILLE, DUNDAS

G. A. Wright, Senior.....Brockville

DISTRICT No. 12

GLENGARRY, PRESCOTT-RUSSELL, STORMONT

Raoul Labrosse, Senior.....Vankleek Hill
P. C. Bergeron.....Cornwall
J. S. Latchford, Deputy.....Cornwall

DISTRICT No. 13

COCHRANE, TEMISKAMING

S. Atkinson, Senior.....Haileybury
E. R. Tucker.....Cochrane
S. C. Platus (*pro tem*).....Timmins

DISTRICT No. 14

NIPISSING, EAST PORTION OF PARRY SOUND

M. G. Gould.....North Bay

DISTRICT No. 15

SUDBURY, MANITOULIN, WEST PORTION OF PARRY SOUND

J. S. McKessock, Senior.....Sudbury
W. M. Cooper.....Sudbury
W. J. Golden.....Little Current

DISTRICT No. 16

ALGOMA

Jas. McEwen.....Sault Ste. Marie
E. Arthurs.....Espanola

DISTRICT No. 17

THUNDER BAY, KENORA, PATRICIA

J. A. R. McQuaig, Deputy.....Port Arthur
T. H. Wolfe,.....Kenora
C. D. LeMay,.....Ft. William

DISTRICT No. 18

RAINY RIVER

H. L. Cruso.....Fort Frances

BOARDS OF COMMISSIONERS OF POLICE

There shall be for every city, and there may be constituted by the Council thereof for every town having a magistrate, a Board of Commissioners of Police.

The Board shall consist of the mayor, a judge of the county or district court of the county or district in which the city or town is situate, and the magistrate.

There are Police Commissions in the following places:—

Belleville	Fort Erie	Kingston	Owen Sound	Sarnia	Toronto
Brantford	Ft. Frances	Kitchener	Pembroke	Sault Ste. Marie	Welland
Brockville	Ft. William	Mimico	Peterboro	Smith's Falls	Windsor
Chatham	Galt & Preston	Niagara Falls	Port Arthur	Stratford	Woodstock
Eastview	Guelph	North Bay	St. Catharines	Sudbury	York County
East York Township	Hamilton	Ottawa	St. Thomas	Timmins	York Township

INCORPORATED CITIES, TOWNS AND VILLAGES, ONTARIO

Cities in heavy type; Towns marked Tn; balance are Villages. *(For populations, see pp 114 et seq.)*

CITIES, TOWNS VILLAGES	COUNTY	CLERK AND P. O. ADDRESS	TREASURER AND P. O. ADDRESS
Acton	Halton	C. F. Leatherland, Acton	B. H. Speight, Acton
Ailsa Craig	Middlesex	J. T. Stephenson, Ailsa Craig	J. T. Stephenson, Ailsa Craig
Alexandria Tn.	Glengarry	P. A. Charlebois, Alexandria	P. A. Charlebois, Alexandria
Alliston, Tn	Simcoe	G. J. Whiteside, Alliston	G. J. Whiteside, Alliston
Almonte, Tn	Lanark	R. A. Jamieson, Almonte	P. A. Greig, Almonte
Alvinston	Lambton	Mrs. S. Lucas, Alvinston	K. Winnett, Alvinston
Amherstb'g Tn	Essex	Geo. H. Jones, Amherstb'g	Geo. H. Jones, Amherstb'g
Arkona	Lambton	R. Reid Crawford, Arkona	O. D. Huntley, Arkona
Arnprior, Tn	Renfrew	W. J. Thompson, Arnprior	W. J. Thompson, Arnprior
Arthur	Wellington	A. L. Pinder	J. J. McDonald, Arthur
Athens	Leeds	G. W. Lee, Athens	A. M. Eaton, Athens
Aurora, Tn	York	A. C. Willis, Aurora	A. C. Willis, Aurora
Aylmer, Tn	Elgin	John S. Foy, Aylmer	John S. Foy, Aylmer
Ayr	Waterloo	Miss C. M. McIntyre, Ayr	Miss C. M. McIntyre, Ayr
Bala, Tn	Muskoka	Fred W. Sutton, Bala	Fred W. Sutton, Bala
Bancroft	Hastings	R. F. Delyea, Bancroft	Eric. Moxam, Bancroft
Barrie, Tn	Simcoe	Arthur W. Smith, Barrie	Arthur W. Smith, Barrie
Barry's Bay	Renfrew	A. Prince, Barry's Bay	Martin Daly, Barry's Bay
Bath	Lennox	G. L. Hawley, Bath	G. L. Hawley, Bath
Beamsville	Lincoln	H. N. Reid, Beamsville	H. N. Reid, Beamsville
Beaverton	Ontario	F. R. McMillan, D. Beaverton	F. R. McMillan, D. Beaverton
Beeton	Simcoe	Britton Wright, Beeton	A. G. Green, Beeton
Belle River	Essex	Raymond Sauve, Belle River	C. W. Gauthier. Belle River
Belleville	Hastings	J. Wilfred Holmes, Belleville	H. B. Stock, Belleville
Blenheim, Tn.	Kent	P. S. Shillington, Blenheim	L. Rose, Blenheim
Blind River Tn.	Algoma Dist	M. F. Dyke, Blind River	M. F. Dyke, Blind River
Bloomfield	Prince Edw'd.	Chas. H. Fraleigh, Bloomfield	Chas. H. Fraleigh, Bloomfield
Blyth	Huron	J. H. Elliott, Blyth	R. D. Philp, Blyth
Bobcaygeon	Victoria	W. C. Grant, Bobcaygeon	W. C. Grant, Bobcaygeon
Bolton	Peel	W. R. Lockwood, Bolton	W. R. Lockwood, Bolton
Bonfield, Tn	Nipissing Dist.	E. Lefebvre, Bonfield	J. G. O'Connor, Bonfield
Bothwell, Tn	Kent	D. J. Brown, Bothwell	Frank West, Bothwell
Bowm'ville, Tn	Durham	A. J. Lyle, Bowmanville	A. J. Lyle, Bowmanville
Bracebri'ge Tn	Muskoka Dis.	W. Richards, Bracebridge	W. Richards, Bracebridge
Bradford	Simcoe	D. E. Wade, Bradford	D. E. Wade, Bradford
Braeside	Renfrew	R. A. Sereney, Braeside	R. A. Sereney, Braeside
Brampton, Tn	Peel	A. L. Paterson, Brampton	A. L. Paterson, Brampton
Brantford	Brant	E. J. Campbell, Brantford	E. A. Danby, Brantford
Brighton	Northumb'rl'd	O. L. Morrow, Brighton	O. L. Morrow, Brighton
Brockville, Tn	Leeds	H. W. Carswell, Brockville	E. H. Doyle, Brockville
Bruce Mines Tn	Algoma Dis.	Edward J. Inch, Bruce Mines	Edward J. Inch, Bruce Mines
Brussels	Huron	R. S. Warwick, Brussels	R. S. Warwick, Brussels
Burk's Falls	Parry Sound D	Lulu McArthur, Burk's Falls	Lulu McArthur, Burk's Falls
Burlington Tn	Halton	M. M. Bush, Burlington	M. M. Bush, Burlington
" Beach	Wentworth	W. Greenwood, Hamilton Bch	W. Greenwood, Hamilton Bch
Cache Bay, Tn.	Nipissing Dis.	R. Bain, Cache Bay	S. P. Boland, Cache Bay
Caledonia	Haldimand	A. G. Emerson, Caledonia	C. S. Springer, Caledonia
Campb'llf'd Tn	Northumb'rl'd	J. F. McGregor, Campbellf'd	F. W. Wood, Campbellford
Cannington	Ontario	E. O. Pettet, Cannington	E. O. Pettet, Cannington
Capreol, Tn	Sudbury Dist.	P. R. Studer, Capreol	P. R. Studer, Capreol
Cardinal	Grenville	J. C. Sim, Cardinal	J. C. Sim, Cardinal
Carleton Pl. Tn	Lanark	W. P. Pattes, Carleton Place	W. P. Pattes, Carleton Place
Casselman	Russell	J-L. Quesnel, Casselman	J. A. Charlebois, Casselman
Cayuga	Haldimand	E. B. Davis, Cayuga	E. B. Davis, Cayuga
Charlton Tn.	Timiskam'g D.	J. A. Hough, Charlton	J. A. Hough, Charlton
Chatham	Kent	W. M. Foreman, Chatham	W. M. Foreman, Chatham
Chatsworth	Grey	A. Findlay, Chatsworth	A. D. McColeman, Chatsw'th
Chelmsfo'd Tn	Sudbury Dis.	H. J. Gratton, Chelmsford	H. J. Gratton, Chelmsford
Chesley, Tn	Bruce	G. W. Grabb, Chesley	G. W. Grabb, Chesley
Chesterville	Dundas	H. C. Hummel, Chesterville	H. C. Hummel, Chesterville
Chippawa	Welland	A. Carl Huggins, Chippawa	A. Carl Huggins, Chippawa
Clifford	Wellington	E. Eckenswiller, Clifford	E. Eckenswiller, Clifford
Clinton, Tn	Huron	M. T. Corless, Clinton	M. T. Corless, Clinton
Cobalt, Tn	Timisk'g Dist.	D. A. Crichton, Cobalt	D. A. Crichton, Cobalt
Cobden	Renfrew	G. A. Parr, Cobden	G. A. Parr, Cobden
Cobourg, Tn	Northumb'rl'd	A. W. Young, Cobourg	A. W. Young, Cobourg
Cochrane, Tn	Cochrane, Dist	E. J. MacVittie, Cochrane	E. J. MacVittie, Cochrane
Colborne	Northumb'rl'd	H. S. Keyes, Colborne	H. S. Keyes, Colborne
Coldwater	Simcoe	G. J. Jenkins, Coldwater	G. J. Jenkins, Coldwater
Collingwo'd Tn	Simcoe	J. H. Fawcett, Collingwood	J. H. Fawcett, Collingwood
Coniston, Tn	Sudbury	D'Arcy Olivier, Coniston	D'Arcy Olivier, Coniston
Cop'er Cliff Tn	Sudbury Dist.	R. M. Thomas, Copper Cliff	R. M. Thomas, Copper Cliff
Cornwall, Tn	Stormont	F. B. Brownridge, Cornwall	O. Larin, Cornwall
Courtright	Lambton	E. G. Kremer, Courtright	E. G. Kremer, Courtright
Creemore	Simcoe	John M. Hood, Creemore	A. C. Branch, Creemore
Crystal Bch	Welland	J. O. Page, Crystal Beach	E. A. Buck, Crystal Beach
Delhi	Norfolk	J. W. Barnard, Delhi	J. W. Barnard, Delhi
Deloro	Hastings	C. R. Quinn, Deloro	C. R. Quinn, Deloro
Deseronto, Tn	Hastings	Mary C. Maher, Deseronto	Mary C. Maher, Deseronto
Drayton	Wellington	Frank Brandon, Drayton	Frank Brandon, Drayton
Dresden, Tn	Kent	E. J. Kyle, Dresden	E. J. Kyle, Dresden
Dryden, Tn	Kenora Dis.	W. H. Hambleton, Dryden	W. H. Hambleton, Dryden
Dundalk	Grey	Mrs. E. G. Robinson, Dundalk	C. K. Armstrong, Dundalk
Dundas, Tn	Wentworth	C. F. Nunn, Dundas	C. F. Nunn, Dundas
Dunnville, Tn	Haldimand	John Clark, Dunnville	Manford Schier, Dunnville
Durham, Tn	Grey	B. H. Willis, Durham	B. H. Willis, Durham
Dutton	Elgin	Z. E. McCallum, Dutton	Z. E. McCallum, Dutton
Eastview, Tn.	Carleton	J. A. Casault, Eastview	J. A. Casault, Eastview
Eganville	Renfrew	Max Zadow, Eganville	Max Zadow, Eganville
Elmira, Tn	Waterloo	Irvin C. Ernst, Elmira	Irvin C. Ernst, Elmira
Elora	Wellington	W. C. Murray, Elora	W. C. Murray, Elora
Embro	Oxford	Wm. French, Embro	Wm. French, Embro
Englehart, Tn.	Timisk'g Dist.	James Paterson, Englehart	James Paterson, Englehart
Erieau	Kent	P. S. Shillington, Blenheim	P. S. Shillington, Blenheim
Erie Beach	Kent	Fred Biette, Chatham	Fred Biette, Chatham
Erin	Wellington	K. McDougall, Erin	G. L. Garner, Erin
Essex, Tn	Essex	K. E. Brett, Essex	W. E. Beaman, Essex
Exeter	Huron	C. V. Pickard, Exeter	C. V. Pickard, Exeter
Fenelon Falls	Victoria	H. J. Townley, Fenelon Falls	Alex. Northey, Fenelon Falls
Fergus	Wellington	W. K. Graham, Fergus	W. K. Graham, Fergus
Finch	Stormont	J. W. Carr, Finch	J. W. Carr, Finch
Flesherton	Grey	W. J. Bellamy, Flesherton	F. H. W. Hickling, Flesherton
Fonthill	Welland	A. E. Gibson, Fonthill	A. E. Gibson, Fonthill
Forest, Tn	Lambton	K. Sutherland, Forest	K. Sutherland, Forest
Forest Hill	York	L. W. Archer, 333 Lonsdale Road, Toronto, 10	
Fort Erie, Tn.	Welland	Wm. C. Tait, Fort Erie North	Wm. C. Tait, Fort Erie North

CITIES, TOWNS VILLAGES	COUNTY	CLERK AND P. O. ADDRESS	TREASURER AND P. O. ADDRESS
F'rt Fr'nces, Tn	Rainy River D.	J. W. Walker, Fort Frances..	J. W. Walker, Fort Frances
Fort William	Thunder Bay D	Alex. McNaughton, F. William	A. D. Hardy, Fort William
Frankford..	Hastings.....	W. N. Simmons, Frankford.	W. N. Simmons, Frankford
Frood Mine Tn	Sudbury.....	J. M. Regan, Frood Mine.	J. M. Regan, Frood Mine
Galt.....	Waterloo.....	C. T. Chesney, Galt, (Act'g)	C. T. Chesney, Galt
Gananoque, Tn	Leeds.....	C. E. Shaw, Gananoque.....	C. E. Shaw, Gananoque
Georget'wn Tn	Halton.....	P. B. Harrison, Georgetown.	P. B. Harrison, Georgetown
Geraldton, Tn.	Thunder Bay .	L. Dreany, Geraldton	L. Dreany, Geraldton
Glencoe	Middlesex	Chas. George, Glencoe	Miss Edna Precious, Glencoe
Goderich, Tn .	Huron.....	L. L. Knox, Goderich.....	L. L. Knox, Goderich
Gore Bay, Tn.	Manitoulin D..	W. T. Clarke, Gore Bay....	J. W. Kinney, Gore Bay
Grand Valley..	Dufferin.....	A. Menary, Grand Valley....	A. Menary, Grand Valley
Gravenh'rst Tn	Muskoka Dis..	C. H. St. John, Gravenhurst	C. H. St. John, Gravenhurst
Grimsby, Tn...	Lincoln	G. G. Bourne, Grimsby.....	G. G. Bourne, Grimsby
Guelph.....	Wellington ..	H. J. B. Leadlay, Guelph....	Russell G. Stephens, Guelph
Hagersville...	Haldimand ...	Ivan Awde, Hagersville.....	Ivan Awde, Hagersville
Haileybury, Tn	Timisk'g Dist.	H. Briden, Haileybury	H. Briden, Haileybury
Hamilton...	Wentworth...	J. F. Berry, Hamilton.....	E. R. C. Bower, Hamilton
Hanover, Tn.	Grey	D. D. Brigham, Hanover....	D. D. Brigham, Hanover
Harriston, Tn.	Wellington ...	W. Montgomery, Harriston..	W. Montgomery, Harriston
Harrow, Tn...	Essex.....	H. O. Pearce, Harrow	W. M. Reese, Harrow
Hastings.....	Northumb'rl'd	J. M. Baker, Hastings.....	J. M. Baker, Hastings
Havelock	Peterborough.	H. B. Puffer, Havelock.....	H. B. Puffer, Havelock
Hawkesb'ry Tn	Prescott.....	Eug. Paquette, Hawkesbury	Eug. Paquette, Hawkesbury
Hearst Tn.,	Cochrane Dist.	A. P. Wilson, Hearst	A. P. Wilson, Hearst
Hensall.....	Huron	Jas. A. Paterson, Hensall...	Jas. A. Paterson, Hensall
Hepworth	Bruce	J. Downs, Hepworth	J. Downs, Hepworth
Hespeler, Tn.	Waterloo	M. E. Jardine, Hespeler.....	M. E. Jardine, Hespeler
Highgate. ...	Kent.....	John R. Attridge, Highgate.	John R. Attridge, Highgate
Hilton Beach.	Algoma	J. P. McDonald, Hilton Beach	Stanley Hunt, Hilton Beach
Humberstone.	Welland.....	W. G. Pietz, Humberstone..	W. G. Pietz, Humberstone
Huntsville, Tn.	Muskoka Dis .	A. Kellock, Jr., Huntsville..	A. Kellock, Jr., Huntsville
Ingersoll, Tn .	Oxford	R. McNiven, Ingersoll.....	Robt. McNiven,, Ingersoll
Iroquois.....	Dundas	M. Hyslop, Iroquois	M. Hyslop, Iroquois
Iroq'ois F'lls Tn	Cochrane, Dist	F. K. Ebbitt, Iroquois Falls..	F. K. Ebbitt, Iroquois Falls
Jarvis	Haldimand ..	Ivan W. Holmes, Jarvis.	Ivan W. Holmes, Jarvis
Kapuskas'g, Tn	Cochrane, Dist	Clement Saville, Kapuskasing	Clement Saville, Kapuskasing
Kearney, Tn..	Parry Sd. Dis.	J. E. Woodruff, Kearney	J. E. Woodruff, Kearney
Keewatin Tn..	Kenora Dist ..	E. L. Holmes, Keewatin. ...	E. L. Holmes, Keewatin
Kemptville ...	Grenville	R. J. Patterson, Kemptville.	R. J. Patterson, Kemptville
Kenora, Tn....	Kenora Dist..	F. J. Hooper, Kenora	F. J. Hooper, Kenora
Killaloe Sta'on	Renfrew	P. G. Roche, Killaloe Sta...	P. G. Roche, Killaloe Sta.
Kincardine. Tn	Bruce	John R. MacKay, Kincardine	John R. MacKay, Kincardine
Kingston ...	Frontenac	F. J. Parker, Kingston	F. J. Parker, Kingston
Kingsville, Tn.	Essex	Wm. G. Long, Kingsville. ..	Wm. G. Long, Kingsville
Kirkland Lake	Not incorpora	ted as a town.	
Kitchener...	Waterloo....	C. G. Lips, Kitchener.....	L. M. Dahmer, Kitchener
Lakefield	Peterboro'....	Harry T. Hill, Lakefield....	Harry T. Hill, Lakefield
Lanark	Lanark	E. J. Tennant, Lanark	E. J. Tennant, Lanark
Lancaster	Glengarry	A. L. Tobin, Lancaster	A. L. Tobin, Lancaster
Larder L'ke. Tn	Timiskaming .	Chas E Dakins, Timisk'm'ng	Chas. E. Dakins, Timisk'm'ng
La Salle. Tn	Essex ...	P. N. Monforton, La Salle	P. N. Monforton, La Salle
Latchford, Tn.	Timisk'g Dist.	H. Bondett, Act., Latchford	H. Bondett, Act., Latchford
Leamingt'n Tn	Essex	W. E. Selkirk, Leamington..	W. E. Selkirk, Leamington
Leaside Tn ...	York	R. V. Burgess, Leaside.....	R. V. Burgess, Leaside
Levack Tn	Sudbury Dist.	O. E. Penman, Levack.....	O. E. Penman, Levack
Lindsay Tn ..	Victoria	W. R. Allely, Lindsay.....	W. R. Allely, Lindsay
Lion's Head ..	Bruce	J. N. Tackaberry, Lion's Head	Ivan Butchart, Lion's Head
Listowel, Tn...	Perth	L. A. Fleming, Listowel....	L. A. Fleming, Listowel
L. Current, Tn	Manitoulin D.	W. A. Sims, Little Current.	F. Lyle Sims, Little Current
London.....	Middlesex	K. Grant Crawford, London.	James S. Bell, London
Long Branch..	York.....	G. H. Clarkson, secy. and tre	as., Long Branch
L'Orignal	Prescott.....	J. L. Rochon, L'Orignal	J. L. Rochon, L'Orignal
Lucan.....	Middlesex	Walter L. Gibson, Lucan ...	Walter L. Gibson, Lucan
Lucknow.....	Bruce	Joseph Agnew, Lucknow....	Joseph Agnew, Lucknow
Madoc.....	Hastings....	Alex. S. Cochran, Madoc....	W. H. McBain, Madoc
Magnetawan..	Parry Sound D	G. J. Grunig, Magnetawan..	G. J. Grunig, Magnetawan
Markdale.....	Grey	Thos. Tuck, Markdale	Mrs. V. F. Mercer, Markdale
Markham	York..... ..	A. P. Graham, Markham....	A. P. Graham, Markham
Marmora.....	Hastings	E. C. Prentice, Marmora....	C. A. Bleecker, Marmora
Massey, Tn...	Sudbury Dist.	K. S. Teasdale, Massey.. ...	K. S. Teasdale, Massey
Matheson, Tn.	Cochrane, Dist	P. G. Whitehead, Matheson..	P. G. Whitehead, Matheson
Mattawa, Tn..	Nipissing Dis.	C. A. Fink, Mattawa	C. A. Fink, Mattawa
Maxville.....	Glengarry	Wm. S. MacLean, Maxville .	Wm. S. MacLean, Maxville
Meaford, Tn..	Grey	Geo. G. Albery, Meaford	J. D. Crabtree, Meaford
Merrickville ..	Grenville	R. Read, Merrickville.....	R. Read, Merrickville
Merritton Tn.	Lincoln	Richard Clark, Merritton.. .	Richard Clark, Merritton
Midland, Tn ..	Simcoe	R. S. King, Midland	R. S. King, Midland
Mildmay , ..	Bruce	John A. Johnston, Mildmay.	John A. Johnston, Mildmay
Millbrook	Durham.....	Chas. Thorndyke, Millbrook	Chas. Thorndyke, Millbrook
Milton, Tn....	Halton	Jas. W. Blain, Milton.....	A. D. Sproat, Milton
Milverton	Perth	Mrs. Pearl Orr, Milverton...	W. Zimmerman, Milverton
Mimico, Tn..	York.....	L. J. Ferrie, Mimico.....	L. J. Ferrie, Mimico
Mitchell, Tn..	Perth	A. W. Blowes, Mitchell.....	A. W. Blowes, Mitchell
Morrisburg....	Dundas	F. R. Chalmers, Morrisburg.	J. M. Whitteker, Morrisburg
Mt. Forest, Tn	Wellington ...	Roy M. Grant, Mt. Forest...	Roy M. Grant, Mt. Forest
Napanee, Tn.	Lennox	W. A. Grange, Napanee.....	M. P. Graham, Napanee
Nesterville, Tn	Algoma Dist..	D. A. MacDougall, Nesterville	D. A. MacDougall, Nesterville
Neustadt.....	Grey	S. M. Metzger, Neustadt.....	S. M. Metzger, Neustadt
Newboro'.....	Leeds	Benjamin Tett, Newboro'...	Benjamin Tett, Newboro'
Newburgh....	Addington....	E. E. McQuay, Newburgh...	E. E. McQuay, Newburgh
Newbury	Middlesex	W. H. Parnall, Newbury...	W. H. Parnall, Newbury
Newcastle	Durham.....	H. C. Bonathan, Newcastle..	H. C. Bonathan, Newcastle
New Hamburg	Waterloo	D. E. Ritz, New Hamburg...	Lafayette Hostetler, New H'g
N'Liskeard, Tn	Timisk'g Dist.	P. Ackroyd, New Liskeard...	P. Ackroyd, New Liskeard
Newmark't. Tn	York.	N. L. Mathews, Newmarket	N. L. Mathews, Newmarket
New Tor'to, Tn	York.....	F. R. Longstaff, New Toronto	F. R. Longstaff, New Toronto
Niagara, Tn .	Lincoln	J. E. Masters, Niagara-on-L'ke	J. E. Masters, Niagara-on-L'ke
Niagara F'lls	Welland	Wm. S. Orr, Niagara Falls...	W. Soulsby, Niagara Falls
North Bay ..	Nipissing Dis.	H. C. Pilley, North Bay.....	James A. Smith, North Bay
Norwich.....	Oxford	A. L. Bushell, Norwich	Dr. Jas. H. Frain, Norwich
Norwood	Peterboro'....	R. A. Dean, Norwood.....	R. A. Dean, Norwood
Oakville, Tn..	Halton	C. H. Byers, Oakville.....	C. H. Byers, Oakville
Oil Springs ...	Lambton	B. A. Evoy, Oil Springs.....	W. J. Griffin, Oil Springs
Ojibway, Tn..	Essex	John H. Cuddie, Walkerville	John H. Cuddie, Walkerville
Omemee.....	Victoria	H. Lamb, Omemee.....	O. G. Williamson, Omemee
Orangeville Tn	Dufferin.....	H. B. Church, Orangeville..	Geo. D. Huston, Orangeville
Orillia, Tn....	Simcoe	H. E. M. Payne, Orillia....	H. E. M Payne, Orillia
Oshawa.....	Ontario	F. E. Hare, Oshawa	P. A. Blackburn. Oshawa
Ottawa.....	Carleton.....	N. R. Ogilvie, Ottawa.....	G. P. Gordon, Ottawa
Owen Sound	Grey	C. C. Middlebro. Owen So'nd	J. A. Milne, Owen Sd.
Paisley	Bruce	Mrs. H. Elwes, Paisley.....	Mrs. H. Elwes, Paisley

Palmerston Tn	Wellington ...	Seth Mathers, Palmerston...	H.Cunningham, Palmerston
Paris, Tn	Brant	Wm. J. Haggett, Paris.....	Wm. J. Haggett,, Paris
Parkhill, Tn..	Middlesex	Fred. V. Laughton, Parkhill.	M M. Pennington Parkhill
ParrySoundTn	Parry S'd Dis.	H. Polkinghorne, Parry Sn'd	H. Polkinghorne, Parry Sn'd
Pembroke, Tn.	Renfrew.....	S. A. Thomson, Pembroke ..	S. A Thomson, P mbroke
Penet'g'ish' Tn	Simcoe	W. H. Hewson, Penetang'ne	W. H. Hewson Penetang'ne
Perth, Tn ...	Lanark	E. Young, Perth..... ...	E. Young, Perth
Peterboro'..	Peterboro'....	E. A. Outram, Peterboro....	Morley E. Shaver, Peterboro'
Petrolea, Tn..	Lambton	d. W. McLean, Petrolea	H. W. McLean, Petrolea
Picton, Tn....	Prince Edward	F. L. Ward, Picton	C. G. Rutter, Picton
Point Edward.	Lambton.....	R. W. Burgess, Point Edward	R. W. Burgess, Point Edward
Port Arthur.	Thunder Bay D	W. V. McComber, Pt. Arthur	W.V. McComber Pt Arthur
Port Carling	Muskoka Dis..	Geo. C. Leask, Port Carling.	Geo. C. Leask. Port Carling
Port Colb'e Tn	Welland.....	D. M. Peart, Pt Colborne ...	D. M. Peart, Pt. Colborne
Port Credit...	Peel	L. Magness, Port Credit	L. Magness, Port Credit
Port Dalhousie	Lincoln	W. L. Graham, clerk and	treas. (Act.) Pt. Dalhousie
Port Dover ...	Norfolk	James Sloan, Port Dover	Jas. D. Caley, Port Dover
Port Elgin....	Bruce	John J.Chapman, Port Elgin	John J. Chapman, Port Elgin
Port Hope, Tn	Durham	Arthur Mark, Port Hope....	Arthur Mark, Port Hope
Port McNicoll.	Simcoe.	B. J. Brownell, Pt. McNicoll	B. J. Brownell, Pt. McNicoll
Port Perry....	Ontario. [H. J.	Hutcheson, (Act.) Pt. Perry	H.J Hutcheson,(A) Pt. Perry
Port Rowan ..	Norfolk	John Gleadall, Port Rowan..	John Gleadall, Port Rowan
Portsmouth ..	Frontenac	R. J. Lacey, Portsmouth....	R. J. Lacey, Portsmouth
Port Sydney..	Muskoka.....	C. Crawford, Port Sydney	C. Crawford, Port Sydney
Port Stanley..	Elgin.....	W. A. Hawkins, Pt. Stanley	W. A. Hawkins, Pt. Stanley
Powassan, Tn..	Parry Sd. Dis.	L. G. Phillips, Powassan	L. F. Robertson, Powassan
Prescott, Tn..	Grenville	W. J. Ranson, Prescott.....	Fred. Rowe, Prescott
Preston, Tn...	Waterloo	E. G. Heise, Preston.....	E. G. Heise, Preston
Rainy River Tn	Rainy River D	E. E. Jess, Rainy River	E. E. Jess, Rainy River
Renfrew, Tn..	Renfrew.....	R. L. Kennedy, Renfrew	R. L. Kennedy, Renfrew
Richmond	Carleton.....	T. G. Nesbitt, Richmond...	A. Dillworth, Richmond
Richmond Hill	York	R. J. Lynett, Richmond Hill	R. J. Lynett, Richmond Hill
Ridgetown, Tn	Kent	Herb McDonald, Ridgetown.	H. P. Stennett, Ridgetown
Ripley.....	Bruce	E. F. Martyn, Ripley	E. F. Martyn, Ripley
Riverside Tn..	Essex	C. J. McHugh, Riverside...	P. B. Dunlevy, Riverside
Rockcliffe P'k	Carleton.....	A. E. Powell, Rockcliffe, Ottawa..	A. E. Powell, Rockcliffe, Ottawa
Rockland, Tn.	Russell.....	C. W. A. Marion, Rockland.	A. St. Denis, Rockland
Rodney.....	Elgin.	Geo. Mistele, Rodney.	Geo. Mistele, Rodney
Rosseau.....	Parry Sd. Dis.	C. S. Raymond, Rosseau....	C. S. Raymond, Rosseau
St Cathar'n's	Lincoln	Herb H.Smith,St.Catharines	Stuart K. Watt,St. Cathari'es
St. Clair Beach	Essex..... ...	Chas. A. Bell, Walkerville...	Clara C. Cada, Tecumseh
St. Mary's, Tn.	Perth	J W. Durr, St. Mary's.....	J. W. Durr, St. Mary's
St. Thomas..	Elgin	Miss Edna M. Bennett.....	W. E. Rowe, St. Thomas
Sarnia.....	Lambton	Miss M. D. Stewart, Sarnia..	Wm. W. Simpson, Sarnia
S. Ste. Marie	Algoma Dis..	T. V. Hearne, Acting) Soo .	C. W. McCrea, Soo
Seaforth, Tn..	Huron.....	D. H. Wilson, Seaforth.....	D. H. Wilson, Seaforth
Shallow Lake.	Grey.....	R. E. Young, Shallow Lake..	R. E. Young, Shallow Lake
Shelburne	Dufferin.....	Doris Mason, Shelburne ...	R. R. Coleman, Shelburne
Simcoe, Tn...	Norfolk	Irene M. Quick, Dep., Simcoe	J. E. Robinson. Dep. Simcoe
Sio'x-L'ok't Tn	Kenora Dis...	J. A. Bailey, Sioux-Lookout	J. A. Bailey, Sioux-Lookout
Smith's F'lls Tn	Lanark.....	F. R. Gilroy, Smith's Falls .	F. A. McCallum, Smith's Falls
Sm'th Rock F'ls	Cochrane Dis.	C. Bolton, Smooth Rock Falls	C. Bolton, Smooth Rock Falls
South'mt'n, Tn	Bruce	L. MacAulay, Southampton.	L. MacAulay, Southampton
South River ..	Parry S'd. Dis.	F. W. Hosking, South River.	F. W. Hosking, South River
Springfield	Elgin	J. Hodgson, Springfield	Wm. H. Cathers, Springfield
Stayner, Tn ..	Simcoe.....	John Hood, Stayner.....	Duncan McArthur, Stayner
Stirling	Hastings	G. H. Luery, Stirling.....	R. A. Patterson, Stirling
Stoney Creek.	Wentworth..	Mrs. Ada E. Bland, clerk and	treas., Stoney Creek
Stouffville....	York	Geo. J. Storey, Stouffville...	Geo. J. Storey, Stouffville
Stratford ...	Perth	W. H. Dorland, Stratford ...	G. McKellar, Stratford
Strathroy, Tn.	Middlesex	Cecil Denniss, Strathroy....	E. D. Evans, Strathroy
Streetsville ..	Peel ..... T.	Davidson,(Dep.)Streetsville	T. Davidson, (D)Streetsville
Sturgeon F. Tn	Nipissing Dis	G. E. Doran, Sturgeon Falls	G. E. Doran, Sturgeon Falls
Sturgeon Point	Victoria.....	G. A. Lucas, Lindsay.....	G. A. Lucas, Lindsay
Sudbury.....	Sudbury Dis..	H. P. McKeown, Sudbury...	A J. McDonell, Sudbury
Sundridge	Parry S'd Dis.	Harry Tarr, Sundridge	Harry Tarr, Sundridge
Sutton West..	York	M. O. Tremayne, Sutton West	W. A. Ego, Sutton West
Swansea.....	York.....	N. L. Ivey, 83 De Forest Rd.,	Swansea. Treas. ditto
Tara.....	Bruce	Jas. A. McDonald, Tara....	H. M. Merriam, Tara
Tavistock.....	Oxford	C. J. Klein, Tavistock..	C. J. Klein, Tavistock
Tecumseh Tn.	Essex.....	W. V. Bouteiller, Tecumseh	W. V. Bouteiller, Tecumseh
Teeswater	Bruce	M. Jacklin, Teeswater.....	A. M. Little, Teeswater
Thamesville ..	Kent	A. Graham, Thamesville....	A. Graham, Thamesville
Thedford	Lambton	G. C. Henderson, Thedford..	G. C. Henderson, Thedford
Thessalon, Tn.	Algoma Dis..	Wm. Cullis, Thessalon.....	Wm. Cullis, Thessalon
Thornbury, Tn	Grey	Geo. H. Boone, Thornbury..	Geo H. Boone, Thornbury
Thornloe.....	Timisk'ming D	C. Wakeford, Thornloe	C. Wakeford, Thornloe
Thorold, Tn ..	Welland	Norval E. Bye, Thorold.....	Norval E. Bye, Thorold
Tilbury, Tn...	Kent	Harry Williams, Tilbury.....	G. H. Crewe, Tilbury
Tillsonburg Tn	Oxford	L. V. Waller, Tillsonburg...	L. V. Waller, Tillsonburg
Timmins, Tn..	Cochrane, Dis	A. L. Shaw, Timmins.....	A. L. Shaw, Timmins
Tiverton.....	Bruce	George D. McKay, Tiverton.	E. A. Taylor, Tiverton
Toronto....	York	J. W. Somers, Toronto.....	G. A. Lascelles, Toronto
Tottenham ...	Simcoe	H. H. Sawdon, Tottenham..	W. N. Hopper, Tottenham
Trenton, Tn..	Hastings.....	W. J. Potts, Trenton .	W. J. Potts, Trenton
Trout Cre'k Tn	Parry S'd Dis.	Mrs. M. M. Schlosser, Trout Creek.....	Mrs. M. M. Schlosser, Trout Creek
Tweed.....	Hastings.....	Garrett D. C. Morton, Tweed	Garrett D. C. Morton, Tweed
Uxbridge, Tn.	Ontario	W. E. Remion, Uxbridge....	W. E. Remion, Uxbridge
Vankl'k Hill Tn	Prescott.....	P.W. McKenzie Vankleek Hill	P.W. McKenzie Vankleek Hill
Victoria Har.	Simcoe.....	W. Lumsden, Victoria Har.	W. Lumsden, Victoria Har
Vienna.....	Elgin	Mrs. L. Macdonald, Vienna.	Mrs. L. Macdonald, Vienna
Walkerton, Tn	Bruce	A. J. Collins, Walkerton....	A. J. Collins, Walkerton
Wallaceb'g Tn.	Kent	G. F. Glassford, Wallaceburg	G. F. Glassford, Wallaceburg
Wardsville..	Middlesex ...	J. H. McIntyre, Wardsville..	J. H. McIntyre, Wardsville
Waterdown...	Wentworth ..	J. J. Creen, Waterdown.....	J. J. Creen, Waterdown
Waterford	Norfolk	D. A. Hill, Waterford.	D. A. Hill, Waterford
Waterloo, Tn.	Waterloo	Norman G. Bolduc, Waterloo	Norman G Bolduc, Waterloo
Watford	Lambton	B. F. Cook, Watford.....	A. D. Elliott, Watford
Webbwood, Tn	Sudbury Dist.	J. C. McMillan, Webbwood..	J. C. McMillan, Webbwood
Welland	Welland	J. D. Watt, Welland	A. W. Harcourt, Welland
Wellington ...	Prince Edward	D.I. Lyons, Wellington	D. I. Lyons, Wellington
West Lorne..	Elgin.....	L. W. Holland, West Lorne.	Mrs T. McGregor, W. Lorne
Weston Tn....	York	H. G. Musson, Weston.....	H. G. Musson, Weston
Westport.....	Leeds	E. McCaffrey, Westport.....	E. McCaffrey, Westport
Wheatley.....	Kent.....	R. N. Epplett, Wheatley	R. N. Epplet, Wheatley
Whitby, Tn...	Ontario	John R. Frost, Whitby.....	John R. Frost, Whitby
Wiarton, Tn ..	Bruce	G. W. Taylor, Wiarton.....	Miss M. E. Parke, Wiarton
Winchester...	Dundas	E. M. Shaver, Winchester...	E. M. Shaver, Winchester
Windermere .	Muskoka, Dist.	J. Donaldson, Windermere .	J. Donaldson, Windermere
Windsor	Essex	C. V. Waters, Windsor ..	A. E. Cock, Windsor
Wingham, Tn.	Huron.....	W. A. Galbraith, Wingham.	W. A. Galbraith, Wingham
Woodbridge ..	York	Ed. W. Brown, Woodbridge.	Ed. W. Brown, Woodbridge
Woodstock .	Oxford.....	A. B. Lee, Woodstock..	James D. Hill, Woodstock
Woodville	Victoria.....	R. G. McKague, Woodville..	R. G. McKague, Woodville
Wroxeter	*(see Township*	*of Howick)*	
Wyoming	Lambton.....	Miss E. M. Davis, Wyoming.	Miss E. M. Davis, Wyoming

TOWNSHIP MUNICIPALITIES, ONTARIO — (See note in margin)

TOWNSHIP	COUNTY	CLERK AND P. O. ADDRESS	TREASURER AND P. O. ADDRESS
Abinger	Addington	United with Denbigh Tp.	
Adelaide	Middlesex	Ambrose Topping Kerrwood1	W. A. Morgan, Kerrwood, RR1
Adjala	Simcoe	Denis O'Leary, Colgan	Chas. McKenna, Loretto
Admaston	Renfrew	R. W. Brown, Admaston P.O.	R. W. Brown, Admaston P.O.
Adolphustown	Lennox	A. C. Davis, Napanee, 2	R. M. Roblin, Bath, RR1
Albemarle	Bruce	G. N. Given, R.R. 4, Wiarton	Herbert Bull, Wiarton, RR4
Alberton	Rainy River D.	F. E. Stewart, Fort Frances.	F. E. Stewart, Fort Frances
Albion	Peel	W. A. Irwin, Palgrave	E. Westlake, Bolton, R. R. 3
Aldborough	Elgin	V. M. Carpenter, Rodney	W. S. Stalker, Rodney, R. R. 1
Alfred	Prescott	J. D. Preseault, Alfred	J. D. La Rocque, Alfred
Algona, N	Renfrew	Clifford L. Thur, Golden Lake	Clifford L. Thur, Golden Lake
Algona, S.	Renfrew	Alex. McGrath, Ruby	Alex. McGrath, Ruby
Alice & Fraser	Renfrew	A. E. Kennedy, Pembroke RR7	L. S. Biggs, Pembroke
Allan	Manitoulin	Part united to Gordon Tp.	
Alnwick	Northumb'l'nd	S. A. Sherwin, Hastings R.R. 1	Geo. Turner, Roseneath
Amabel	Bruce	Geo. C. Wain, Allenford	W. B. Ard, Allenford, RR 1
Amaranth	Dufferin	H. O. Ewing, Laurel	W. R. Rintoul, Orangeville,
Ameliasburg	Prince Edward	F. C. File, Ameliasburg	T. A. Sills, Ameliasburg R3
Amherst Isl'd	Lennox	John Filson, Stella	L. R. Neilson, Stella
Ancaster	Wentworth	E. E. Lyons, Ancaster	E. E. Lyons, Ancaster
Anderdon	Essex	F. J. Bondy, Amherstburg	L. J. Mailloux, Auld
Anglesea	Addington	United with Kaladar Tp.	
Anson & Hind.	Haliburton	S. W. Welch, Minden	E. A. Rogers, Minden
Anstruther	Peterboro'	United with Burleigh Tp.	
Armour	ParrySound D.	Fred Metcalfe, Burk's Falls.	Fred Metcalfe, Burk's Falls
Armstrong	Timisk'ming D	J. D. A. Champagne, Earlton	J. D. A. Champagne, Earlton
Arran	Bruce	C. A. Speer, Tara, R. R. 3	R. M. Wagner, Dobbington R.
Artemesia	Grey	W. J. Bellamy, Flesherton	Alex. Cameron, Eugenia
Arthur	Wellington	R. B. Allen, Mt. Forest	Norman A. Farrill, K'nilworth
Ashby	Addington	United to Denbigh Tp.	
Ashfield	Huron	C. E. McDonagh, Lucknow	W. P. Reed, Lucknow
Asphodel	Peterboro'	J. J. Breckenridge, Hastings	J. J. Breckenridge, Hastings
Assiginack	Manitoulin D.	W. B. Tilston, Manitowaning	G. A. Beatty, Manitowaning
Athol	Prince Edward	N. J. Fennell, Cherry Valley	J. H. Bushell, Cherry Valley
Atwood & Cur.	Rainy River D.	M. Hirst, Rainy River	M. Hirst, Rainy River
Aubrey	Kenora	Part United to Machin.	
Augusta	Grenville	Wm. Beddie, Prescott R.R. 1	A. E. Lewars, N. Augusta
Awenge	Algoma Dis.	United to Korah Township.	
Aylesworth	Rainy River D.	Part of Emo	
Bagot & Blyfd.	Renfrew	R. A. Telfer, Calabogie	R. A. Telfer, Calabogie
Baldwin	Sudbury.	W. E. Land, McKerrow	W. E. Land, McKerrow
Balfour.	Sudbury Dis.	H. J. Gratton, Chelmsford	H. J. Gratton, Chelmsford
Bangor W & M	Hastings	W. Carswell, Maynooth	W. H. Smith, Maynooth
Barrie	Frontenac	R. C. Thompson, Harlowe	R. C Thompson, Harlowe
Barrie Island	Manitoulin	Albert Lane, Barrie Island	W. Greenman, Barrie Island
Barton	Wentworth	A. W. Broughton, Hamilton	A. W. Broughton, Hamilton
Barwick	Rainy River	Part of Chapple.	
Bastard & Br. S	Leeds	W. J. Birch, Delta	Wm. Dowsett, Portland
Bathurst	Lanark	J. G. Korry, Perth	E. C. Devlin, Perth, R. 7
Bayham	Elgin	J. D. Vallee, Straffordville	W. M. Stratton, Straffordville
Beckwith	Lanark	M. R. Ferguson, Carleton Pl.	M. R. Ferguson, Carleton Pl.
Bedford	Frontenac	John A. Kennedy, Tichborne	George Butterill, Fermoy
Belmont & M'n	Peterboro'	Grant H. Dafoe, Havelock	Grant H. Dafoe, Havelock
Bentinck	Grey	J. H. Chittick, Hanover	Wm. J. Adlam, Hanover, R3
Bertie	Welland	K. S. Ellsworth, Ridgeway	Harrison Young, Ridgeway
Beverly	Wentworth	T. Wm. Gibson, Rockton	T. Wm. Gibson, Rockton
Bexley	Victoria	C. M. Callan Coboconk	A. E. Bryant, Coboconk
Biddulph	Middlesex	Frank Hudson, Granton RR 3	E. Harlton, Granton, R. 1
Bidwell	Manitoulin	(Part united to Assiginack Tp.	part to Howland Tp.)
Billings	Manitoulin Dis	S. Gordon, Kagawong	Jas. A. Fisher, Kagawong
Binbrook	Wentworth	James Duff, R. R. 1 Glanford.	James Duff, R.R.1 Glanford.
Blake	ThunderBay D	Part of Neebing.	
Blandford	Oxford	Geo. Oliver, Bright	Bennet Wilson, Bright RR6
Blanshard	Perth	C. A. Barnett, St. Mary's, R1	W. L. Switzer, St. Mary's, R6
Blenheim.	Oxford	Hugh Allan, Drumbo	Hugh Allan, Drumbo
Blezard	Sudbury Dis	C. H. Bisaillon, Blezard Valley	C. H. Bisaillon, Blezard Valley
Blithfield	Renfrew	United with Bagot Tp.	
Blue	Rainy River D.	H. Engebretsen, Sleeman	H. Engebretsen, Sleeman
Bonfield	Nipissing Dis.	R. Dunn, Rutherglen	Victor Martin, Bonfield
Bosanquet	Lambton	Victor Fuller, Forest	Eldon Laird, Thedford, RR1
Brant	Bruce	M. A. McCallum, Elmwood	Fred. Jacklin, Elmwood
Brantford	Brant	E. Biggar, Brantford	E. Biggar, Brantford
Brethour	Timisk'ming D	A. Heroux, Brethour	A. Heroux, Brethour
Bright	Algoma	United to Day Tp.	
Brighton	Northumb'rl'd	W. A. Goodfellow, Codrington	W. A. Goodfellow, Codrington
Brock	Ontario	M. C. MacLean, Sunderland	M. C. MacLean, Sunderland
Bromley	Renfrew	Jas. D. Walsh, Cobden, RR5	Jas. D. Walsh, Cobden, RR5
Brooke	Lambton	W. J. Weed, Alvinston	W. J. Weed, Alvinston
Brougham	Renfrew	Alfred Legree, Dacre	Alfred Legree, Dacre
Bruce	Bruce	J. G. MacKay, Underwood, R1	J. G. MacKay, Underwood, R1
Brudenell & L.	Renfrew	Thos. Harrington, Brud'n'll	Thos. Harrington, Brud'n'll.
Brunel	Muskoka Dist.	Percival P. Young, Huntsville	Percival P. Young, Huntsville
Bruton	Haliburton	United with Dysart, etc. Tps.	
Buchanan	Renfrew	United with Rolph, etc. Tps.	
Bucke	Timiska'g Dis.	F. Mountford, North Cobalt	F. Meuntford, North Cobalt
Burford	Brant	S. Hunsperger, Burford, R. 3	W. Dickie, Burford
Burgess, N	Lanark	J. R. McParlan, Stanleyville	J. V. McNamee, Perth, R. 3
Burgess, S	Leeds	United with Bastard Tp.	
Burleigh & A.	Peterboro'	C. A. G. Spence, Apsley	C. A. G. Spence, Apsley
Burns	Renfrew	United with Sherwood, etc.	
Burriss	Rainy River D.	Part of Lavallee.	
Burpee	Manitoulin D.	D. N. Bailey, Evansville	Jas. Wiseman, Evansville
Caistor	Lincoln	J. A. McDonnell, Caistor C. R1	Ross Gott, Caistor Centre, R3
Caldwell	Nipissing Dis.	J. M. Poitras, Verner	J. M. Poitras, Verner
Caledon	Peel	J. P. McKinley, Caledon E.	E. E. Wilson, Caledon
Caledonia	Prescott	J. W. Lalonde, St. Bernadin	J. W. Lalonde, St. Bernadin
Calvert	Cochrane D.	S. E. Lefebvre, Ansonville	S. E. Lefebvre, Ansonville
Calvin	Nipissing Dis.	Agnes M. Wall, Eau Claire	Walton Connelly, Eau Claire
Cambridge	Russell	A. LaFleche, Casselman	Joseph Adam, St. Albert, R1
Camden	Kent	M. S. Blackburn, Dresden	M. S. Blackburn, Dresden
Camden, E	Addington	J. R. Hanna, Centreville	J. E. Lewis, Camden East
Cameron	Nipissing Dis.	D. P. McMeekin, Mattawa.	W. D. Adnitt, Klock
Canboro'	Haldimand	M. M. Sundy, R 1, Dunnville	D. T. Barry, Dunnville, R. 5
Canonto, N	Frontenac	(United with Palmerston, etc.	Tps.)
Canonto, S	Frontenac	(United with Palmerston, etc.	Tps.)
Caradoc	Middlesex	J. T. Crawford, Strathroy, R1	H. A. McPhail, Mt. Brydges

NOTE.—There are between 900 and 1000 unorganized townships in the Province (which have been named but not organized). Any information in connection with them can be obtained at the office of Surveyor-General, Department of Lands and Forests, Parliament Buildings, Toronto.

Carden	Victoria	W. D. Deverell, Sebright, RR1	W. D. Deverell, Sebright, RR1
Cardiff	Haliburton	T. A. Bamford, Highl'dGrove	W. R. Oglivie, Highland Gr.
Cardwell	Muskoka Dis.	Robert Wilson, Rosseau	Robert Wilson, Rosseau
Carling	Parry Sound D	Miss F. M. Hailstone,	R. R. No. 1, Nobel
Carlow	Hastings	James Douglas, Ft. Stewart	John Allison, Boulter
Carnarvon	Manitoulin D.	Wm. Vincer, Mindemoya	W. Reed, Providence Bay
Carpenter	Rainy Riv. Dis.	Part of Emo.	
Carrick	Bruce	John A. Johnston, Mildmay	John Juergens, Mildmay, R4
Cartwright	Durham	Wm. Beacock, Nestleton	Henry Thompson, Nestleton
Casey	Timisk'g Dist.	Alfred Heroux, Judge P.O.	Alfred Heroux, Judge P.O.
Cashel	Hastings	United with Tudor Tp.	
Casimir, Jennings & Appleby	Sudbury Dis.	H. Lagrandeur, St. Charles	H. Lagrandeur, St. Charles
Cavan	Durham	J. N. McGill, Millbrook	J. N. McGill, Millbrook
Cavendish	Peterboro'	United with Galway Tp.	
Cayuga, N.	Haldimand.	W. Teasdale, Cayuga, R. 1	W. Teasdale, Cayuga, R. 1
Cayuga, S.	Haldimand.	Wm. Bain, South Cayuga	L. A. Sutor, South Cayuga
Chaffey	Muskoka Dis.	Fred. Brook, Huntsville	Fred. Brook, Huntsville
Chamberlain	Timisk'g Dist.	J. P. Croisier, Wawbewawa	J. P. Croisier, Wawbewawa
Chandos	Peterboro'	Jas. Rosebush, Glen Alda	Jas. Rosebush, Glen Alda
Chapleau	Sudbury Dist.	T. R. Serre, Chapleau	T. R. Serre, Chapleau
Chapman	Parry S'd Dis.	E. E. Irwin, R. R. 2, Sundridge	E. E. Irwin, R. R. 2, Sundridge
Chapple	Rainy River D	A. Sutton, Barwick	A. Sutton, Barwick
Charlottenb'rg	Glengarry	L. C. Kennedy R1, Williamst'n	L. C. Kennedy R1, Williamst'n
Charlotteville	Norfolk	R. W. McCall, Vittoria	Frank Shearer, Simcoe, R. 2
Chatham	Kent	H. W. Eagleson, Chatham	H. W. Eagleson, Chatham
Chinguacousy	Peel	W. D. Bowles, Brampton	J. N. Cameron, Norval
Chisholm	Nipissing Dis.	R. W. Butler, Alderdale R. 4	Newton Anderson, Powassan
Christie	Parry S'd Dis.	W. T. Cubitt, Orrville	A. H. Forbes, Orrville
Clara	Renfrew	United with Head, etc. Tps.	
Clarence	Russell	J. U. Parent, Bourget	J. U. Parent, Bouget
Clarendon & M	Frontenac	J. F. Card, Plevna	Gilbert Ostler, Plevna
Clarke	Durham	J. J. Mellor, Orono	J. J. Mellor, Orono
Clinton	Lincoln	G. A. Tinlin, Beamsville	W. E. Boughner, Beamsville, [R2
Clyde	Haliburton	United to Dysart, etc. Tps.	
Cockburn Isl'd	Manitoulin D.	S. R. McLeod, Cockburn Is.	A. D. McLeod, Cockburn Is.
Colborne	Huron	Wm. Sallows, Goderich, R 6.	R. J. Glen, Goderich R. 6
Colchester, N.	Essex	C. A. Keeley, Essex, R. 2	M. N. Rounding, Essex, R. 1
Colchester, S.	Essex	W. G. Baldwin, Harrow	Frank Walton, Harrow
Coleman	Timisk'g Dist.	L. M. Stark, Cobalt	L. M. Shark, Cobalt
Collingwood	Grey	Bruce Hamilton, Clarksburg	Bruce Hamilton, Clarksburg
Conmee	Thund'r Bay D	C. Holland, Kakabeka Falls	C. Holland, Kakabeka Falls
Cornwall	Stormont	V. McDonald, Mille Roches	V. McDonald, Mille Roches
Cosby & Mason	Sudbury Dist.	E. Dupuis, Noelville	E. Dupuis, Noelville
Cramahe	Northumb'rl'd	G. R. Beavis, Colborne	L. Darling, Morganstown
Crosby, N.	Leeds	Mary P. Truelove, Westp't R2	Mary P. Truelove, Westp't R2
Crosby, S.	Leeds	John Fahey, Elgin	H. L. Halladay Elgin
Crowland	Welland	Wm. P. Marshall, Welland	Wm P. Marshall, Welland R1
Crozier	Rainy River D.	Part of Alberton.	
Crooks	ThunderBay D	Part of Neebing.	
Culross	Bruce	J. S. McDonald, Teeswater	Melvin Rome, Teeswater
Cumberland	Russell	R. J. Kennedy, Cumberland	R. J. Kennedy, Cumberland
Dack	Timisk'g Dist.	H. W. Netherton, Brentha	H. W. Netherton, Brentha
Dalhousie & S.	Lanark	W. Geddes, Dalhousie Lake	W. Geddes, Dalhousie Lake
Dalton	Victoria	Chas. Hamill, Sebright, R. 1	Chas. Hamill, Sebright, R. 1
Darling	Lanark	Wm. J. King, Tatlock	J. H. Rintoul, Tatlock
Darlington	Durham	J. D. Hogarth, Hampton	J. D. Hogarth, Hampton
Dawn	Lambton	Geo. E. Jones, Croton, R1	Ernest Hornick, Dresden
Day & Bright	Algoma D.	B. D. Hermiston, Dayton	B. D. Hermiston, Dayton
Delaware	Middlesex	J. H. Matthews, Delaware R1	H. E. Weyler, Southwood, R2
Denbigh	Addington	J. Adams, Denbigh	F. Stein, Denbigh
Derby	Grey	W. H. Hilts, Kilsyth	Peter Garvie, Kilsyth
Dereham	Oxford	Jas. D. Flanders, Mount Elgin	N. Langrell, R. R. 3, Tillson- [burg
Devlin	Rainy Riv. Dis.	Part of Lavallee.	
Digby	Victoria	United with Laxton, etc. Tps.	
Dilke	Rainy River D.	John L. Gagnon, Pinewood	John L. Gagnon, Pinewood
Dobie	Rainy River	Part of Chapple.	
Dorchester, N.	Middlesex	B. R. Barr, Dorchester	B. R. Barr, Dorchester
Dorchester, S.	Elgin	M. S. Charlton, Springfield	M. S. Charlton, Springfield R3
Douro	Peterboro'	J. J. Coughlin, Lakefield	P. G. Towns, Douro
Dover	Kent	D. D. Gagner, Chatham	F. A. Ouellette, Dover Centre
Dowling	Sudbury Dist.	H. J. Gratton, Chelmsford	H. J. Gratton, Chelmsford
Downie	Perth	W. B. Hotson, St. Marys R5	H. C. Litt, Sebringville
Draper	Muskoka Dis.	A. Ashley, Muskoka Falls	Mrs. T. Weaver, Uffington
Drummond	Lanark	C. A. Menzies, Innisville	W. J. McNaughton, Perth R. 2
Drury, Denison & Grah'm	Sudbury Dis.	Jno. E. Powell, Worthington	Jno. E. Powell, Worthington
Dudley	Haliburton	United with Dysart, etc. Tps.	
Dumfries, N.	Waterloo	Hugh C. Elliott, Galt R. 7	Hugh C. Elliott, Galt, R. 7
Dumfries, S.	Brant	W. D. Foulds, R1, St. George	W. D. Foulds, R1, St. George
Dummer	Peterboro'	Alex. Rose, Warsaw	Garfield Crowe, Lakefield R. 2
Dungannon	Hastings	L. Thompson, Detlor	Irene Liddle, Detlor
Dunn	Haldimand	Orien Dickhout, Dunnville	Lloyd King, Dunnville, 7
Dunwich	Elgin	A. N. McWilliam, Dutton	Mrs. M. McNeil, Dutton
Dymond	Timisk'g Dist.	J. H. Brown, New Liskeard	J. H. Brown, New Liskeard
Dysart	Haliburton	G. H. Windsor, Haliburton	G. H. Windsor, Haliburton
Easthope, N.	Perth	J. D. Fisher, Shakespeare	Miss McGillawee, Stratf'd, R1
Easthope, S.	Perth	A. F. Oehm, Stratford, R. 4	W. Vogt, Shakespeare, R1
Eastnor	Bruce	W. E. Shaw, Lion's Head	Thomas Maund, Lion's Head
Edwardsburg	Grenville	H. A. Small, Spencerville	A. I. Millar, Spencerville
Egremont	Grey	Jas. M. Nicholson, Holstein	Jas. M. Nicholson, Holstein
Ekfrid	Middlesex	Frank McLean, Melbourne	T. W. May, Appin
Elderslie	Bruce	J. W. Young, Dobbinton RR2	Mrs. G. Ewart, Chesley
Eldon	Victoria	R. C. McKay, Kirkfield	R. C. McKay, Kirkfield
Elizabethtown	Leeds	F. E. Healey, Brockville	J. H. Hawkins, Bellamy
Ellice	Perth	James J. Brown, Sebringville	Alex. J. Smith, Gadshill RR2
Elma	Perth	Chester Little, Atwood	L. A. Vallance, Atwood
Elmsley, N.	Lanark	N. Roy Daron, Perth	A. Gilchrist, Perth
Elmsley, S.	Leeds	A. E. Wood, Lombardy	H. L. Polk, Lombardy
Elzevir & Grim	Hastings	Jno. O'Rourke, Queensboro'	Adam Roushorn, Queensboro
Emily	Victoria	David Weir, Omemee, R. R. 3	T. H. Laidley, Omemee
Emo	Rainy River D	E. T. McComb, Emo	E. T. McComb, Emo
Enniskillen	Lambton	R. J. Henderson, Petrolea	A. A. Dewar, Petrolea, R. R. 4
Ennismore	Peterboro'	H. J. Hennessey, Ennismore	M. P. Young, Ennismore
Eramosa	Wellington	F. Day, Rockwood	F. Day, Rockwood
Erin	Wellington	Jas. McKinnon, Hillsburg.	Daniel Gray, Hillsburg
Ernesttown	Lennox	W. C. Snider, Odessa [R. R. 1	A. M. Fraser, Kingston, R 3
Escott, Frontof	Leeds	Chas. Heaslip, Mallorytown	Eugene Lynch, Mallorytown
Escott, Rear of	Leeds	United to Yonge Rear Tp.	
Esquesing	Halton	Isaac Bennett, Georgetown	N. R. Thompson, Georgetown
Essa	Simcoe	N. Coxworth, Thornton, R. 3	J. H. Bell, Utopia
Etobicoke	York	Stephen Barratt, Islington.	H. L. Cummings, Islington
Euphemia	Lambton	J. V. Curran, Bothwell, R. 2	F. B. R. Shepherd, Bothwell
Euphrasia	Grey	E. Lanktree, R. 4, Meaford	J. W. Clarke, Rocklyn
Evanturel	Timisk'g Dist.	J. H. Fearnley, Heaslip	J. H. Fearnley, Heaslip
Eyre	Haliburton	United to Dysart, etc. Tps.	

TOWNSHIP	COUNTY	CLERK AND P. O. ADDRESS	TREASURER AND P. O. ADDRESS
Faraday	Hastings	A. W. Gordon, Bancroft	H. L. Skuce, Bancroft
Fauquier	Cochrane, Dis.	J. D. Corbeil, Moonbeam	J. D. Corbeil, Moonbeam
Fenelon	Victoria	Wm. Rodgers, Cameron	Wm. Rodgers, Cameron
Ferris, East	Nipissing Dis.	S. Corbeil, R. 1, Corbeil	S. Corbeil, R. 1, Corbeil
Ferris, West	Nipissing Dist.	W. M. Geden, Ferris	W. M. Geden, Ferris
Field	Nipissing Dist.	S. Moreau, Field	E. Major, Field
Finch	Stormont	L. J. Hutt, Berwick	Lewis J. Hutt, Berwick
Fitzroy	Carleton	D. W. Armstrong, Kinburn	Arthur S. Russell, Galetta
Flamboro' E.	Wentworth	A. C. Mullock, Waterdown	A. C. Mullock, Waterdown
Flamboro' W.	Wentworth	John R. Nicol, R. 4, Dundas	John R. Nicol, R. 4, Dundas
Flos	Simcoe	Thos. E. Smith, Elmvale	T. E. Smith, Elmvale
Foley	Parry Sound D	H. W. Hill, Otter Lake Sta.	H. W. Hill, Otter Lake Sta.
Franklin	Muskoka D.	T. H. Hungerford, Dwight	T. H. Hungerford, Dwight
Fraser	Renfrew	United with Alice Tp.	
Fred'ricksb'g N	Lennox	Leonard Parks, Napanee R 3	Mrs. Laura Snook, Napanee R3
Fred'ricksb'g S	Lennox	M. H. Young, Bath, R. 1	Wm. Craven, Bath, R. 1
Freeman	Muskoka Dist.	H. A. Lemkay, MacTier	H. A. Lemkay, MacTier
Fullarton	Perth	R. H. Pomeroy, Fullarton	Earl Cole, Russeldale
Gainsborough	Lincoln	E. L. Snyder, St. Anns	E. L. Snyder, St Anns
Galway & Cav.	Peterboro'	Robert White, Kinmount	Robert White, Kinmount
Garafraxa, E.	Dufferin	Laban Boggs, Orton	J. A. Cornelius, Amaranth Sta
Garafraxa, W.	Wellington	J. L. Gregson, Belwood	J. L. Gregson, Belwood
Georgina	York	R. E. Weir, Pefferlaw	Wm. C. Evans, Virginia
Gillies	Thunder Bay O	J. Kamtra, Scobie West	J. Kamtra, Scobie West
Glackmeyer	Cochrane, Dis.	J. L. De Blois, Larocque	J. L. De Blois, Larocque
Glamorgan	Haliburton	G. G. Hadley, Gooderham	G. G. Hadley, Gooderham
Glanford	Wentworth	Mrs. Jessie Reed, Mount Hope	Mrs. Jessie Reed, Mount Hope
Glenelg	Grey	P. Greenwood, Markdale	W. J. Ritchie, Durham
Gloucester	Carleton	C. H. Guest, Billings Bridge	C. H Guest, Billings Bridge
Goderich	Huron	R.G. Thompson, Clinton, R. 2	C. A. Whitely, Goderich, R. 1
Gordon & Allan	Manitoulin D.	Harvey Beck, Foxey	Carl Slomke Gore Bay
Gosfield North	Essex	Sydney H. Wyatt, Cottam, R. 1	W. H. Neville, Cottam
Gosfield South	Essex	J. H. Coatsworth, Kingsville	G. N. J. Hoover, Kingsville
Goulburn	Carleton	R. M. Horner, Ashton	R. M. Horner, Ashton
Gower, N.	Carleton	A. J. Craig, North Gower	M. J. Haggins, N. Gower
Gower, S.	Grenville	G. S. Conley, Kemptville	W. H. Latourell, Mountain
Grantham	Lincoln	K. Violet Brown, 148 King St., St. Catharines	K. Violet Brown, 148 King St., St. Catharines
Grattan	Renfrew	M. J. McKiernan, Eganville.	A. N. Neitzel Eganville
Greenock	Bruce	Miss A. E. Moffat, Pinkerton	Miss A. E. Moffat, Pinkerton
Grey	Huron	John H. Fear, Ethel...[R. 1	John H. Fear, Ethel
Griffith & Mat.	Renfrew	John Ilan, Wilson	Mrs. Wm. Smith Matawatchan
Grimsby N.	Lincoln	Thos. W. Allan, Grimsby	Thos. W. Allan, Grimsby
Grimsby S.	Lincoln	C. A. Merritt, R1, Smithville	C. A. Merritt, R1, Smithville
Grimsthorpe	Hastings	United with Elzevir Tp.	
Guelph	Wellington	T. J. Gilchrist, Guelph	T. J. Gilchrist, Guelph
Guilford	Haliburton	United with Dysart, etc. Tps.	
Gwillimbury E.	York	J. L. Smith, Queensville	J. L. Smith, Queensville
Gwillimbury N.	York	Fred. Peel, Keswick	W. Erwin Winch, Belhaven
Gwillimbury W.	Simcoe	S. Kneeshaw, Bradford	R. E. Cairns, Bradford
Hagar	Sudbury Dist.	Chas. Wright, Markstay	Chas. Wright, Markstay
Hagarty & Richards	Renfrew	Ambrose V. Prince, Wilno	Ambrose V. Prince, Wilno
Hagerman	Parry S'd Dis.	D. R. Macfie, Dunchurch	James E. Canning, Dunchurch
Haldimand	Northumb'rl'd	M. Rutherford, Colb'ne R5	M. Rutherford, Colb'ne, R5
Hallam	Sudbury Dist.	Mrs. A. Hunt, Webbwood, R 1	Mrs. A. Hunt, Webbwood, R.1
Hallowell	Prince Edward	C. Mallory, Bloomfield, RR 1	W. C. Cronk, Bloomfield
Hamilton	Northumb'rl'd	A. Bowman, Plainville	J. H. Davidson, Camborne
Hanmer	Sudbury Dist.	C. H. Bisaillon, Hanmer	C. H. Bisaillon, Hanmer
Harburn	Haliburton	United with Dysart, etc. Tps.	
Harcourt	Haliburton	United with Dysart, etc. Tps.	
Harley	Timisk'g Dist.	E. Millard, Thornloe, R. R. 2	E. Millard, Thornloe, R. R. 2
Harris	Timisk'g Dist.	Geo. W. Tucker, New Liskeard, R.R.3	Geo. W. Tucker, New Liskeard, R.R. 3
Harvey	Peterboro'	Mrs. M. B. Hall, Hall's Bridge	Hugh Allen, Lakehurst
Harwich	Kent	G. W. Riseborough, Blenheim	G. W. Riseborough, Blenheim
Havelock	Haliburton	United with Dysart, etc. Tps.	
Hawkesbury E.	Prescott	N. Labrosse, St. Eugene	J. O. Lalonde, St. Eugene
Hawkesbury W.	Prescott	K. MacDonald, Vankleek Hill	K. MacDonald, Vankleek Hill
Hay	Huron	A. F. Hess, Zurich	A. F. Hess, Zurich
Head	Renfrew	O. Boudreau, Mackey's St'n.	O. Boudreau, Mackay's St'n.
Herschel	Hastings	United with Monteagle Tp.	
Hibbert	Perth	Thos. D. Wren, Cromarty	R. Burchill, Dublin
Hilliard	Timisk'g Dist.	Geo. Harrison, Thornloe, R.2	Geo. Harrison, Thornloe, R.2
Hillier	Prince Edward	Percy Wilson, Hillier	W. V. Smith, R. 3, Consecon
Hilton	Algoma Dis.	D. McPhail, Hilton Beach	D. McPhail, Hilton Beach
Himsworth N.	Parry S'd Dis.	J. R. Moon, Callander	J. R. Moon, Callander
Himsworth S.	Parry S'd Dis.	J. A. Geddes, Powassan, R.1	J. A. Geddes, Powassan, R.1
Hinchinbr'oke	Frontenac	L. B. Bateman, Parham	L. B. Bateman, Parham
Hindon	Haliburton	United with Anson Tp.	
Holland	Grey	H. V. Wales, Walter's Falls	P. McKay, Chatsworth RR 1
Hope	Durham	W. W. Lord, Campbellcrott	W. W. Lord, Campbellcroft
Horton	Renfrew	E. J. Stewart, Renfrew	J. F. Burwell, Renfrew
Houghton	Norfolk	Arthur Ravin, Clear Creek	A. Ravin, Glen Meyer
Howard	Kent	J. H. O'Neill, Ridgetown	M. B. Hayes, Ridgetown
Howe Island	Frontenac	Jos. Welsh, Howe Island	Jos. Welsh, Howe Island
Howick	Huron	Isaac Gamble, Fordwich	J. H. Rogers, Fordwich
Howland	Manitoulin D.	Julian Batman, Sheguindah	W. R. Atkinson, Sheguindah
Hudson	Timisk'g Dist.	J. D. Rutherford, clerk and treas., New Liskeard	
Hullett	Huron	Jas. W. McCool, Londesboro'	Jas. W. McCool, Londesboro'
Humberstone	Welland	E. F. Ott, Port Colborne RR1	H. R. Appleyard, Humberst'ne
Humphrey	Parry S'd Dis.	A. R. Jackson, Rosseau	E. J. Sirett, Rosseau
Hungerford	Hastings	J. E. Cassidy, Stoco	J. Bergeron, Tweed R4.
Huntingdon	Hastings	M. R. English, Thomasburg	E. T. Sarles, Stirling
Huntley	Carleton	L. W. Johnston, Carp	T. E. Argue, Carp
Huron	Bruce	Donald MacKay, Ripley, R.3	Allan McAuley, Ripley, R. 4
Ignace	Kenora Dist.	Jas. Tait, Ignace	Jas. Tait, Ignace
Innisfil	Simcoe	G. C. Allan, Churchill	G. C. Allan, Churchill
Island Ward	Thunder Bay D	Part of Shuniah.	
Jaffray & Mel'k	Kenora Dist.	W. S. Carruthers, Kenora	W. S. Carruthers, Kenora
James	Timisk'g Dist.	H. M. Somerville, Elk Lake	H. M. Somerville, Elk Lake
Jocelyn	Algoma Dis.	L. Stevens, Richard's Landing	Frank Crowder, Carterton
Johnson	Algoma Dis.	Angus Cameron, Port Lock	Angus Cameron, Port Lock
Joly	Parry S'd Dis.	George Harkness, Sundridge	George Harkness, Sundridge
Jones	Renfrew	United with Sherwood, etc.	

Kaladar	Lennox	Howard Hasler, Flinton	Mrs. Mabel York, Flinton
Kennebec	Frontenac	A. C. Cox, Arden	Jas. Hughes, Arden
Kenyon	Glengarry	A. J. Cameron, Greenfield	John McRae, Greenfield
Keppel	Grey	Fred Carder, Wiarton	W. Cruickshank, Owen Sound
Kerns	Timisk'g Dist.	H. M. Ship, Thornloe	H. M. Ship, Thornloe
Kincardine	Bruce	John Corbett, R.R.a. Glamis	G. Jarrell, Kincardine
King	York	H. G. Rose, Nobleton	H. G. Rose, Nobleton
Kingston	Frontenac	A. M. Smith, Collins Bay, R1	A. M. Smith, Collins Bay, R1
Kinloss	Bruce	John R. Lane, Holyrood, R.2	Thos G. Gaunt, Lucknow
Kitley	Leeds	J. M. Edgar, Toledo	R.B.Gardiner, Easton's C'rs
Korah	Algoma Dis.	R. M. Moore, S. S. Marie	J. H. Knight, S.S. Marie R1
Laird	Algoma Dis.	A. L. Tuckett, Echo Bay	A. L. Tuckett, Echo Bay
Lake	Hastings	United to Marmora Tp.	
Lanark	Lanark	Agnes Yuill, Middleville	Agnes Yuill, Middleville
Lancaster	Glengarry	Jas. Macdonell, N. Lancaster	Jas. Macdonell, N. Lancaster
Lansdowne Fr	ont Leeds	United to Leeds Front Tp	
Lansdowne Re	ar Leeds	United to Leeds Rear Tp.	
Lash	Rainy Riv. Dis.	Part of Emo.	
Lavallee	Rainy Riv. Dis.	A. E. Hicketts, Devlin	A. E. Hicketts, Devlin
Lavant	Lanark	Wm. Browning, Lavant Sta.	Wm. Browning, Lavant Sta.
Lawrence	Haliburton	United to Sherb'rne, etc. Tps.	
Laxton	Victoria	L. C. Sprung, Norland	L. C. Sprung, Norland
Leeds and Lansdowne F.	Leeds	G. W. Steacy, Lansdowne	Jos. Slack, Lansdowne
Leeds and Lansdowne R.	Leeds	A. Kenny, Seeley's Bay	Andrew Dillon, Lyndhurst
Limerick	Hastings	C. E. Thompson, St. Ola	C. E. Thompson, St. Ola
Lindsay	Bruce	Chas. M. Hayes, Cape Chin	John N. Smith, Cape Chin
Livingston	Haliburton	United to Sherb'rne, etc. Tps.	
Lobo	Middlesex	J. S. Thirwall, R. I. Denfield	A. A. Campbell, Ilderton
Lochiel	Glengarry	V. G. Chisholm, Alexandria	John A. McDonell, Alexandria
Logan	Perth	J. A. Rudolph, Mitchell, R. R. 4	Wesley C. Leake, Mitchell R3
London	Middlesex	B. A. Kennedy, London	Garfield Hudson, London
Longford	Victoria	United to Laxton, etc. Tps.	
Longueuil	Prescott	S. Charbonneau, l'Orignal	E. Hotte, L'Orignal
Loughboro	Frontenac	C. M. Walker, Sydenham	Miss E. Truscott, Sydenham
Louth	Lincoln	H. W. Hunsberry, Jordan Sta.	H. W. Hunsberry, Jordan Sta.
Luther East	Dufferin	H. H. Hilborn, Grand Valley	Norman Eastwood, Gr Valley
Luther West	Wellington	E. G. Boyd. Kenilworth	G. W. Stephenson, Arthur, R. 2
Lutterworth	Haliburton	John Hounsell, Miners Bay	John Hounsell, Miners Bay
Lynedoch	Renfrew	United to Brudenell Tp.	
McClintock	Haliburton	United to Sherb'rne, etc. Tps.	
McClure	Hastings	United to Bangor Tp.	
McCrosson & Tovell	Rainy Riv. Dis.	[R. 1 John A. Peterson, Pinewood,	[R. 1 John A. Peterson, Pinewood,
McDougall	ParrySound D.	J. E. Armstrong, P. Sound	J. E. Armstrong, P. Sound
McGillivray	Middlesex	Oliver Amos, Parkhill, R. R. 8	W. S. Patterson, R. 3,
McGregor	ThunderBay D	Part of Shuniah.	[Ailsa Craig
McIntyre	ThunderBay D	Part of Shuniah.	
McIrvine	Rainy River D	F. E. Stewart, Fort Frances	F. E. Stewart, Fort Frances
McKellar	ParrySound D.	C. J. McKeown, McKellar	C. J. McKeown, McKellar
McKillop	Huron	John McNay, Seaforth	J. M. Eckert, Seaforth
McKim	Sudbury Dis.	D. B. Stewart, Sudbury	D. B. Stewart, Sudbury
McLean	Muskoka Dis	Geo. Ellis, Baysville	Geo. Ellis, Baysville
McMurrich	Parry S'd Dis.	G. M. Deans, Sprucedale	G. M. Deans, Sprucedale
McNab	Renfrew	A. S. Murphy, Arnprior	Jas. Anderson, Glasgow Stn
McTavish	Thunder Bay D	Part of Shuniah Tps.	
Macaulay	Muskoka Dis.	J. G. Sloper, Bracebridge	J. G. Sloper, Bracebridge
Macdonald & Meredith	Algoma Dis.	Edward Hutchison, Echo Bay	Ed. Hutchinson, Echo Bay
Machar	Parry S'd Dis.	Harvey G. Carter, S'th River	Harv. G. Carter, South River
Machin	Kenora Dis. See also	Albert Wren, Eagle River	Albert Wren, Eagle River
		Machin, Cochrane Dist., un	der "Shackleton"
Madoc	Hastings	Earl Burnside, Madoc	Fred Campbell, Eldorado, R1
Maidstone	Essex	A. Mousseau, Woodslee	A. Wallace, Belle River
Malahide	Elgin	E. E. McTaggart, Aylmer	E.E.McTaggart, Aylmer [R.1
Malden	Essex	Howard Gibb, Amherstburg	J. F. Thomas, North Malden,
Manvers	Durham	J. C. Cummiskey, Bethany	J. C. Cummiskey, Bethany
Mara	Ontario	Jas. Mahoney, Brechin	Frederick Warren, Brechin
Maria	Renfrew	United to Head, etc. Tps.	
March	Carleton	D.E. Younghusband, S. March	D.E. Younghusband, S. March
Mariposa	Victoria	William Weldon Oakwood	Wm. E. Weldon, Oakwood
Markham	York	Chas. Hoover, Unionville	Chas. Hoover, Unionville
Marlborough	Carleton	N. H. Bartley, North Gower, R. 1	A. A. Holmes. Kemptville, R4
Marmora &L'k	Hastings	T. J. Bateman, Marmora	C. A. Bleecker, Marmora [R1
Martland	Sudbury Dis.	J. Guérin, Chartrand Corner	J. Guérin, Chartrand Corner
Maryborough	Wellington	John A. Thompson, Moorefld	Alex. Hammond, Moorefield
Marysburgh N.	Prince Edward	Herbert Wattam, Picton	H. M. Hicks, Picton
Marysburgh S.	Prince Edward	H. E. Ellis, Milford	T. F. Ackerman, Milford, R2
Matawatchan	Renfrew	United to Griffith Tp.	
Matchedash	Simcoe	James Newby, Coldwater	James Newby, Coldwater
Mather	Rainy River	Part of Chapple	
Matilda	Dundas	Ancil Locke, Dixon's Corners	Chas. E. Harkness, Iroquois
Mattawan	Nipissing Dis.	Alec. W. Schorsé, Mattawa	Alec. W. Schorsé, Mattawa
Mayo	Hastings	A. W. Ramsbottom, Hermon	Frank Mather, Hermon
Medonte	Simcoe	T. D. Robinson, Moonstone	T. D. Robinson, Moonstone
Medora&Wood	Muskoka Dis.	J. H. Forbes, Glen Orchard	J. H. Forbes, Glen Orchard
Melancthon	Dufferin	R. J. Galbraith, Shelburne	James Donkin, Corbetton
Mersea	Essex	R. Imeson, Leamington	H. E. Jones, Leamington
Metcalfe	Middlesex	Harry Thompson, Kerwood	Evan Denning, Strathroy
Methuen	Peterboro'	United to Belmont Tp.	
Middleton	Norfolk	A. C. Buchner R 3, Delhi	A. C. Buchner, R. 3, Delhi
Miller	Frontenac	United to Clarendon Tp.	
Minden	Haliburton	Fred Wright, Minden	J. L. Dawson, Minden
Minto	Wellington	Jas. H. Shannon, Harriston	Geo. R. Armstrong, Harriston
Monaghan, N.	Peterboro'	B. Johnston, Peterborough	B Johnston, Peterb'ro'gh R.5
Monaghan, S.	Northumb'rl'd	O. B. Johnson S. Monaghan	O. B. Johnson, Monaghan
Monck	Muskoka Dis.	N. E. Prowse, Beaumaris	N. E. Prowse, Beaumaris
Monmouth	Haliburton	Mrs. J. M. Dack, Tory Hill	J. E. Finlay, Tory Hill
Mono	Dufferin	Wm. A. Henry, Orangeville	John M. Still, Orangeville
Montague	Lanark	Chas. Guthrie, Smith's Falls	J. Jones, Smith's Falls, R. 1
Monteagle&Hi	Hastings	John P. McAlpine, Maynooth	J. M. Anderson, Hybla, R.1
Moore	Lambton	D. P. Shaw, Brigden	D. P. Shaw, Brigden
Morley & Patt.	Rainy River D.	Guy G. Gamsby, Stratton	Guy G. Gamsby, Stratton
Mornington	Perth	Wm. Chalmers, Newton	Frank W. Tanner, Newton
Morris	Huron	Geo. C. Martin, Brussels, R4	Nelson Higgins, Brussels
Morrison	Muskoka Dis.	Thos. Mearing Severn Brdg.	Thos. Mearing, Severn Brdg.
Morson	Rainy River	Harvey Holmes, Morson	Harvey Holmes, Morson
Mosa	Middlesex	G. D. Abbott, Newbury	Harry Harvey, Glencoe
Moulton	Haldimand	Geo. A. Duff, Low Banks, R.1	M. J. Furry, Low Banks, R.1
Mountain	Dundas	Edward Bush, Hallville	Stanley Fetterly, Hallville
Mulmur	Dufferin	Geo. E. Foster, Honeywood	E. H. Reid, Mansfield
Murray	Northumb'rl'd	David Teal, Wooler	A. Gunter, R. 3, Trenton
Muskoka	Muskoka Dis	Robt. McKay, Gravenhurst	Robt. McKay, Gravenhurst
Nairn	Sudbury Dis.	Albert Crick, Nairn Centre	Albert Crick, Nairn Centre
Nassagaweya	Halton	C. F. Norrish, Campbellville	J.W.Moffat, Campb'llvilleRR1
Neebing	Thunder Bay D	J. E. Crawford, Fort William	J. E. Crawford, Fort William
Neelon, Garson	Sudbury Dis.	D'Arcy Olivier, Coniston	D'Arcy Olivier, Coniston
Nelson	Halton	J. A. Pettit, Freeman	J. A. Pettit, Freeman

TOWNSHIP	COUNTY	CLERK AND P. O. ADDRESS	TREASURER AND P. O. ADDRESS
Ne wan	Carleton	A. E. Morris, Westboro'	A. E. Morris, Westboro'
Niagara	Lincoln	S.Stirling, St. Catharines,R4	S.Stirling, St. Catharines,R4
Nichol	Wellington	W. L. Deans, Fergus, R. 1	C. M. Allan, Fergus
Nightingale	Haliburton	United to Sherb'rne, etc. Tps.	
Nipigon	Thund'r Bay D.	W. L. Wade, Nipigon	W. L. Wade, Nipigon
Nipissing	Parry S'd Dis.	W. S. Rowson, Nipissing	W. S. Rowson, Nipissing
Nissouri, E.	Oxford	A. J. Baker, Lakeside. [R.2	Wm. Weir, Thamesford [R.3
Nissouri, W.	Middlesex	Chas. W. Duffin, Thorndale,	Chas. W. Duffin, Thorndale,
Normanby	Grey	Miss A. B. Fortune, Ayton.	A. B. Fortune,
Norwich, N.	Oxford	J. F. Pritchard, Norwich, R2	J. F. Pritchard, Norwich, R.2
Norwich, S.	Oxford	C. W. Ottewell, Otterville	C. W. Ottewell, Otterville
Nottawasaga	Simcoe	Alf. J. Leach, Duntroon	W. A. Millie, Creemore
Oakland	Brant	Percy M. Button, Scotland.	Payson Vivian, Oakland
Oakley	Muskoka Dis.	E. T. Elliott, Uffington	B. V. Lambert, Vankoughnet
O'Connor	Th'nd'r Bay D.	Lindsay Cardiff, Flint	Lindsay Cardiff, Flint
Olden	Frontenac	Wendell Smith, Long Lake.	D. B. MacDonald, Mount'n Gr.
Oliver	Thunder Bay D	Chas. R. B. Hill, Murillo	Chas. R. B. Hill, Murillo
Oneida	Haldimand	A.Laidlaw, Hagersville R.R.3	Jas. B. Murray, Caledonia R4
Onondaga	Brant	H S. Edwards, Onondaga	M. M. Hunter, R.2, Cainsville
Ops	Victoria	W. E. Agnew, Lindsay	Wm. E. Agnew, Lindsay
Orford	Kent	J. W. Ward, Highgate	J. W. Ward, Highgate
Orillia	Simcoe	W. J. Rose, Orillia	W. J. Rose, Orillia
Oro	Simcoe	W. B. Tudhope, Hawkestone	W. B. Tudhope, Hawkestone
Osgoode	Carleton	R. A. F. Blair, Metcalfe	R. A. F. Blair, Metcalfe
Osnabruck	Stormont	A. A. Morrison, Wales R R	A. A. Morrison, Wales RR
Oso	Frontenac	J. Glenn, Clarendon Station	John Glenn, Clarendon Stn.
Osprey	Grey	Chester N. Long, Feversham	Chester N. Long, Feversham
Otonabee	Peterboro'	J. J. Moore, Keene	J. J. Moore, Keene
Oxford (Rid'u)	Grenville	J. P. Gardner, Oxford Stat'n	E B. Dangerfield, Kemptville
Oxford, E.	Oxford	F. G. Jackson, Oxford Centre	F. G. Jackson, Oxford Centre
Oxford, N	Oxford	Miss E. A. Seldon, Ingersoll	Miss E. A. Seldon, Ingersoll
Oxford, W.	Oxford	F. J. Curry, Woodstock	F. J. Curry, Woodstock
Paipoonge	Thunder Bay D	J. C. Bailey, Fort William	J. C. Bailey, Fort William
Pakenham	Lanark	A. E. Blair, Pakenham	P. H. Burgess, Pakenham
Palmerston &C	Frontenac	Thos. G. Burke, Ompah	Wm. H. Sargeant, Donaldson
Papineau	Nipissing Dis	J. Gilligan, Mattawa	J Gilligan, Mattawa
Pardee	Thunder Bay D	Part of Neebing.	
Parke	Algoma Dis.	United to Korah Township	
Peel	Wellington	L. A. Flewwelling, Alma 2.	S. C. Whale, Alma
Pelee Island	Essex	H. Beard, Pelee Island	Geo. E. Pegg, Scudder
Pelham	Welland	A. N. Armbrust, Fenwick	A. N. Armbrust, Fenwick
Pembroke	Renfrew	Leslie Cotnam, Pembroke, R1	F. J. O'Brien, Pembroke
Percy	Northumb'r'l'd	Peter S. Ewing, Warkworth.	Jas. W. Mowat, Warkworth
Perry	Parry S'd Dis.	H. R. Hayward, Scotia.	H R. Hayward, Scotia
Petawawa	Renfrew	Herb Moss, Pembroke. R. R. 6	Chas. Rattray, Pembroke
Pickering	Ontario	D. R. Beaton, Whitevale	Hugh Pugh, Locust Hill
Pilkington	Wellington	Frank Weadick, Ariss	Robt J. McIntosh, Elora
Pittsburgh	Frontenac	C. J. Maclean, Kingston, R1	J. S. Sibbit, Kingston, R 1
Plantagenet N.	Prescott	F. Lapensée, Plantagenet.	J. R. Perrier, Plantagenet
Plantagenet S.	Prescott	L.X Sabourin, St. I. de Prescott	John E. Brownrigg, Fournier
Playfair	Cochrane	A. St.-Aubin, Ramore	A. St.-Aubin, Ramore
Plummer, add'l	Algoma Dis.	T. Humphries, Bruce Mines.	T. Humphries, Bruce Mines
Plympton	Lambton	T. W. Patterson, Camlachie	B. A. Forbes, Wyoming, R1.
Portland	Frontenac	Thos. A. Kerr, Harrowsmith	Thos. A. Kerr, Harrowsmith
Prince	Algoma Dis.	Mrs. M. Evans, S. S. Marie. R1	Mrs. M. Evans, S.S. Marie R1
Proton	Grey	Milton Irwin, Dundalk RR1	R. H. Wale, Dundalk RR1
Puslinch	Wellington	Alex. Ord., Guelph, R.3	John Walsh, Guelph, R.2
Radcliffe	Renfrew	Miss K. Farmer, Combermere	Miss K. Farmer, Combermere
Raglan	Renfrew	E. H. Hochberg, Jewellville	E. H. Hochberg, Jewellville
Rainham	Haldimand	Dawson Hoover, Selkirk	Dawson Hoover, Selkirk
Raleigh	Kent	A. E. Robinson, Charing Cross	L. W. King, R. 2, Merlin
Rama	Ontario	L. E. Adams, Orillia	Jas. Clarke, Atherley, R 2
Ramsay	Lanark	G. A. Thompson, Almonte	G. A. Thompson, Almonte
Rankin	Algoma	United to Tarentorus	
Ratter & Dun.	Sudbury Dist.	R. H. Wilson, Warren	R. H. Wilson, Warren
Rawdon	Hastings	W. J. Barlow, Bonarlaw	J. B. Thompson, Stirling
Rayside	Sudbury Dis.	Ad. Joliat, Boninville	Ad. Joliat, Boninville
Reach	Ontario	Fred. Christie, Manchester	Fred. Christie, Manchester
Richards	Renfrew	United to Hagarty Tp.	
Richmond	Lennox	H. Allen Wood, Selby	H. Allen Wood, Selby
Ridout	Muskoka Dis.	John Crozier, Dorset	Mrs. G. Dollar, Dorset
Rochester	Essex	F. A. Trepanier, St. Joachim	Geo. Sylvestre, St. Joachim
Roddick	Rainy R'r Dis.	Part of Alberton	
Rolph	Renfrew	Guy King Chalk River	Mrs. M. Coxford, Chalk River
Romney	Kent	J. W. Kennedy, Wheatley	G. B. Renwick, Wheatley
Roseberry	Rainy River	Part of Chapple	
Ross	Renfrew	R. A. Fraser, Cobden	L. S. Curry, Forester's Falls
Roxborough	Stormont	Murdock McLeod, Moose Ck.	Jas. A. McKillican, Moose Crk
Russell	Russell	J. Albert Lacombe, Embrun	E. Perras, Russell, R. 2
Rutherford	Manitoulin Id.	N. Loosemore, Killarney	N. Loosemore, Killarney
Ryde	Muskoka Dis	B. D. Smith, Housey's Rapids	A.F. Ruttan, Houseys Rapids
Ryerson	Parry S'd Dis.	T Morley Johnston, Burk's F'ls	T. M. Johnston, Burk's Falls
St. Edmunds	Bruce	Cecil Davis, Tobermory	M. E. Golden, Tobermory
St. Joseph Is.	Algoma Dis.	J. C. Martin, Richard's L'dg.	J. C. Martin, Richard's L'dg.
St. Vincent	Grey	W. H. Chapple, Meaford	W. S. Ellis, Meaford, R. 3
Salter, May & Harrow	Sudbury Dis.	Bert Houle, Massey Sta.	Bert Houle, Massey Sta.
Saltfleet	Wentworth	Alice Lee, Stoney Creek	Alice Lee, Stoney Creek
Sandfield	Manitoulin D.	Mrs. Jennie Moody, Big Lake	D. M. Thomson, Big Lake
Sandford	Kenora	United to Machin Tp.	
Sandwich, E.	Essex	C.T. Ouellette, Tecumseh, R.2	C.T. Ouellette, Tecumseh RR2
Sandwich, S.	Essex	John McAuliffe, Maidstone	John McAuliffe, Maidstone.
Sandwich, W.	Essex	L. Durochon, River Canard	L. Durochon, River Canard
Sarawak	Grey	W. J. Saunders, Owen Sound	G. E. Nelson, East Linton
Sarnia	Lambton	A. Hillier, Sarnia	H. C. Beatty R. 1, Sarnia
Saugeen	Bruce	A.A McKinnon, Pt Elgin, R3	D. Lamont, Port Elgin R. 3
Scarborough	York	J. T. Stewart, Birch Cliff	J. O. Kessack, Birch Cliff
Schreiber	Thunder Bay D	W. A. Spicer, Schreiber	W. A. Spicer, Schreiber
Scott	Ontario	Wm. O. Webster, Uxbridge.	Ben. Kester, Zephyr
Scugog	Ontario	H. G. Hutcheson, Port Perry	H. G. Hutcheson, Port Perry
Sebastopol	Renfrew	Chas. Rhode, Clontarf, R. 1.	Chas. Rhode, Clontarf, R. 1.
Seneca	Haldimand	H. A. Hewitt, York	Nor. H Gawley, Caledonia 1
Seymour	Northumb'r'l d	Wes. Stephens, Campbellford	G.G. Stephens, Campbellford
Shackleton and Machin	Cochrane, Dist	J. R. Tremblay, Fauquier.	J. R. Tremblay, Fauquier
Sheffield	Addington	M J. Hopkins, Erinsville	R. F. Bell, Tamworth
Sheguindah	Manitoulin	(Part United to Assiginacka	and part to Howland Tp.)
Shenstone	Rainy River	Part of Chapple	
Sherbourne	Haliburton	Hugh McEachern, Dorset.	W. R. Cassidy, Dorset

Sherbrooke...	Haldimand....	Harold D. Pyle, Low Banks	Harold D. Pyle, Low Banks
Sherbrooke, N.	Lanark.....	United to Dalhousie Tp.	
Sherbrooke, S	Lanark.....	H. J. Buchanan, Maberly....	R. McVeigh, Maberly
Sherwood .. Jon's&Bu'ns	Renfrew	R. J. Chapeskie, Barry's Bay	R. J. Chapeskie, Barry's Bay
Shuniah	Thunder Bay D	G. Blanchard, Port Arthur ..	G. Blanchard, Port Arthur
Sidney	Hastings	W. H. Nobes, Belleville.....	H. R. Hunt, Belleville
Smith	Peterboro'....	A. I. Edmison Peterboro', R2	A. I. Edmison, Peterboro', R2
Snowdon	Haliburton....	F. Hamilton, Gelert	B. Sharpless, Gelert
Sombra	Lambton.....	R. E. Bradshaw, Wilkesport	R. E. Bradshaw, Wilkesport
Somerville....	Victoria ...[A.	Williamson, (Act) Kinmount	A. Williamson, Kinmount
Sophiasburgh.	Prince Edward	Arnold D. Way, Picton, R. 8	Arnold D. Way, Picton, R. 8
Southwold	Elgin.....	J. S. B. Annett	C. E. Jackson, R 2, Pt. St'n'ly
Springer.....	Nipissing Dis.	A. Paul Allaire, Sturgeon F'lls	A. Paul Allaire, Sturgeon F'lls
Stafford	Renfrew.....	Henry Wallace, Micksburg..	W. J. Jackson, Jr, Pembroke
Stamford.....	Welland.....	David Alair, Niagara Falls.	Gustavius Munro, Niagara F's
Stanhope.....	Haliburton....	Thos. A. Welch, Maple Lake.	Angus Coulter, Boskung
Stanley	Huron.....	Chas. C. Pilgrim, Varna....	George Beatty, Varna
Stephen	Huron.....	H. K. Eilber, Crediton.....	H. K. Eilber, Crediton
Stephenson...	Muskoka Dis..	W. J. Patterson, Utterson...	Wm. Litchfield, Utterson
Stisted.....	Muskoka Dis.	Wm. H. Demaine, Etwell ..	Geo. Darling, Aspden
Storrington...	Frontenac	W. P. Miller, Battersea	Wm. F. Duff, Inverary
Strong	ParrySound D.	Arthur M. Church, Sundridge	Arthur M. Church, Sundridge
Sullivan	Grey.....	Math. Sutcliffe, Desboro	C. R. Milburn, Chesley, R.4
Sunnidale ...	Simcoe.....	Thos. F. Burrows, Stayner..	D. Duff, New Lowell
Sydenham....	Grey.....	C. E. Boddy, Owen Sound, R.6	G. A. Bothwell, Owen Sound
Tait.....	Rainy River..	Part of Chapple	
Tarbutt and Tarbutt(ad'l)	Algoma Dis.	G. A. Johnstone, Desbarats, R. 1	G. A. Johnstone, Desbarats, R. 1
Tarentorus & St. Mary's	Algoma Dis.	B.R.McMullin, S'ult Ste. Marie	B. R. McMullin, S'lt Ste Marie
Tay	Simcoe.....	C. W. Gervais, Victoria Har.	C. W. Gervais, Victoria Har.
Teck	Timisk'g Dist.	J. W. McBain, Kirkland Lake	J. W. McBain. Kirkland Lake
Tecumseth....	Simcoe.	Thos. Robinson, Cookstown	W. E. King, Beeton
Tehkummah ..	Manitoulin D..	J.J. McMurray, Tehkummah	Jas. E. Hopkin, Tekhummah
Thessalon & L.	Algoma Dis...	David Smith, Thessalon.....	J. D. McLennan, Thessalon
Thompson. ..	Algoma Dis...	Thos. Chevis, Dean Lake....	Thos. Chevis, Dean Lake
Thorah.....	Ontario	F. R. McMillan, Beaverton ..	F. R. McMillan, Beaverton
Thorold	Welland.....	Chas. S. Ross, Allanburg ..	D. C. Cowan, Allanburg
Thurlow.....	Hastings.....	E. W. Brown, Belleville RR6	Thos. Leslie, Corbyville
Tilbury, E....	Kent.....	W. J. Coutts, Tilbury.....	Robt. T. Brown, Merlin
Tilbury N....	Essex	H. Markham, Stoney Point, R. 1	E. A. Tremblay, St. Joachim, R. 1
Tilbury, W...	Essex	W. C. Washburn, Comber ..	W. C. Washburn, Comber
Tiny.....	Simcoe.....	A. Doucette, Perkinsfield..	A. Doucette, Perkinsfield
Tisdale.....	Cochrane Dist	P. Murphy, S. Porcupine....	P. Murphy, S. Porcupine
Torbolton	Carleton.....	D. C. Davis, Woodlawn. ..	D. C. Davis, Woodlawn
Toronto.....	Peel.....	J H. Pinchin, Cooksville..	W. M. Courtney, Cooksville
Toronto Gore..	Peel.....	John O'Reilly, Malton R.R.1	W. H. Taylor, Malton
Tossorontio...	Simcoe.....	Thos. Irwin, Lisle, R. R. 1...	G. R. Murphy, Everett
Townsend	Norfolk	D. A. Hill, Waterford.....	D. A. Hill, Waterford
Trafalgar.....	Halton.....	W. E. Ford, Trafalgar	W. E. Ford, Trafalgar
Tuckersmith..	Huron.....	D. F. McGregor, Seaforth, 3.	E. P. Chesney, Seaforth, R.4
Tudor & Oash'l	Hastings	W. R. Armstrong, Millbridge	W. R. Armstrong, Millbridge
Turnberry....	Huron	W. R. Cruikshank, Wingham	R. Cruikshank, Wingham, R.1
Tuscarora	Brant.....	Indian Reserve, no municipal	organization.
Tyendinaga ..	Hastings	D. J. Callahan, Corbyville ..	Mrs. M. McLaren, Shannonville
Usborne	Huron.....	A. W. Morgan, Hensall.....	Newton Clarke, Woodham R1
Uxbridge....	Ontario	Hezekiah Roach, Goodwood.	H. Roach, Goodwood
Van Horne ...	Kenora Dis...	George H. Wice, Dryden....	George H. Wice, Dryden
Vaughan.....	York.....	J. M. McDonald, Maple.....	J. M. McDonald, Maple
Verulam.....	Victoria	T. H. Martin, Bobcaygeon. .	Mrs. R. Steele, Bobcaygeon
Vespra	Simcoe.....	A. B. Coutts, Barrie.....	A. B. Coutts, Barrie
Wainfleet.....	Welland.....	L. L. Davis, Wainfleet, R 1..	H. Buckner, Wainfleet, R 1
Wallace	Perth	David Greer, Gowanstown..	W. R. Nelson, Palmerston
Walpole	Haldimand,...	J. J. Parsons, Jarvis.....	O. T. Ebert, Jarvis, R. 1
Walsingh'm N.	Norfolk.....	C. R. Hodson, Langton....	C. R. Hodson, Langton
Walsingham S.	Norfolk.....	Clay. C. Bouck, Port Rowan	E. J. White, St. Williams
Warwick.....	Lambton	S. C. Reycraft, Watford, R 4	C. E. Janes, Watford, R. 2
Waterloo.....	Waterloo	Peter A. Snider, Breslau	Allan Shirk, Bridgeport
Waters.....	Sudbury Dis..	V. Neva, Copper Cliff.....	V. Neva, Copper Cliff
Watt.....	Muskoka Dis .	John Shea, Ufford.....	John McNee, Raymond
Wawanosh, E..	Huron.....	Alex. Porterfield, Belgrave..	Alex. Porterfield, Belgrave
Wawanosh W.	Huron.....	Durnin Phillips, Lucknow...	W. A. Boyle, Auburn RR 2
Wellesley	Waterloo	John Heinbuch, Linwood ..	C. Barbour, Crosshill
Westmeath	Renfrew.....	A. Davison, Beachburg.. ..	A. Davison, Beachburg
Westminster..	Middlesex	Chas. Kirk, Glamworth	Mrs. E. Johnston, London
Whitby	Ontario.....	C. S. Thompson, Brooklin...	S. R. Rodd, Brooklin [R. 8
Whitby, E....	Ontario.....	P. G. Purves, Columbus.....	A. J. Howden, Columbus
Whitchurch...	York.....	John Crawford, Aurora.....	J. Crawford, Aurora, B.386
Whitney.....	Cochrane, Dist	W. F. Strutt, Porcupine	W. F. Strutt, Porcupine
Wicklow	Hastings	United to Bangor, etc. Tps.	
Wicksteed	Algoma.....	N. A. Little, Hornepayne...	H. J. Coles, Hornepayne
Widdifield	Nipissing Dis.	A. Carmichael, North Bay ..	A Carmichael, North Bay
Wilberforce...	Renfrew.....	Jas. Le. Green, Eganville....	Mrs. R. King, Eganville
Williams, E...	Middlesex	Neil Chisholm, Parkhill.....	J. A. Morrison, Parkhill
Williams, W..	Middlesex	John D. McPhee, Parkhill...	Neil Johnson, Parkhill
Williamsburg.	Dundas.....	M. S. Beckstead, Williamsb'g	M.S. Beckstead, Williamsburg
Willoughby...	Welland.....	C. H. Sauer, Chippawa RR 1	Donald Dell, Port Robinson
Wilmot.....	Waterloo	Chas. Heipel, Baden.....	Chas. Heipel, Baden
Winchester...	Dundas.....	J. Steen, Morewood.....	J. Steen, Morewood
Windham....	Norfolk	Jennie McKnight, Teeterville	Jennie McKnight, Teeterville
Wolfe Island..	Frontenac	J. D. Cosgrove, Wolfe Island	J. D. Cosgrove, Wolfe Isl'd
Wolford	Grenville	Keble Price, Easton's Corners	S. S. Nevens, Easton's Corn'rs
Wollaston ...	Hastings	Mrs. C. T. McCormack, Coe	Mrs. C. T. McCormack, Coe
Wood	Muskoka Dis..	United to Medora Tp. [Hill	[Hill
Woodhouse....	Norfolk.....	John C. King, Port Dover..	Jon. Austin, Jr., Simcoe, R. 3
Woodyatt	Rainy Riv. Dis.	Part of Lavallee.	
Woolwich.....	Waterloo	Noah Stroh, Waterloo.....	J. A. Steiss, Heidelburg
Worthington..	Rainy Riv. Dis.	H. Engebretsen, Sleeman....	H. Engebretsen, Sleeman
Wylie	Renfrew.....	United to Rolph, etc. Tps.	
Yarmouth	Elgin.....	H. L. Lawton, St. Thomas....	H. L Lawton, St. Thomas
Yonge Front..	Leeds	Ross Purvis, Mallorytown..	C. Gibson, Mallorytown
Yonge&Escott	Rear....Leeds	C. H. Layng, Athens	C. H. Layng, Athens
York.....	York.....	H. A. Hall, 40 Jarvis St., Tor.	J. M. Chessar, 155 King E.
York, East...	York	W. H. Heaton. 443 Sammon	Ave., Toronto, also Treas.
York, N.....	York.....	H. D. Goode, Willowdale....	F. H. Brown, Willowdale
Zone.....	Kenu.....	Fred. S. Bodkin Thamesville	Chas. Clarke. Thamesville
Zorra, E ..	Oxford	Edwin Parker Hickson....	S. T. Loveys, Hickson
Zorra, W ..	Oxford.	J. D. Wood, R. 4, Embro ..	L. J. Pelton, Embro, R. 1

NOTE.—There are between 900 and 1000 unorganized townships in the Province (which have been named but not organized). Any information in connection with them can be obtained at the office of Surveyor-General, Department of Lands and Forests, Parliament Buildings, Toronto.

PROVINCE OF PRINCE EDWARD ISLAND

Entered Confederation 1st July, 1873. Area—2,184 sq. miles Population, 1941—95,047.

SEAT OF GOVERNMENT—CHARLOTTETOWN.

LIEUTENANT-GOVERNOR—The Honourable Bradford W. LePage, $7,000

SECRETARY TO THE LIEUTENANT-GOVERNOR—W. G. Spencer.

EXECUTIVE COUNCIL

President of the Council, Hon. Horace Wright $ 500

Premier, Provincial Secretary-Treasurer, Attorney and Advocate-General, Hon. Thane A. Campbell, K.C., M.A., LL.D. 4,000

Minister of Public Works and Highways, Hon. James P. McIntyre..... 2,000

Minister of Education and Public Health, Hon. Mark R. McGuigan, K.C., B.A..... 1,500

Minister of Agriculture, Hon. William H. Dennis.....$2,000

Without Portfolio

Hon. John A. Campbell .....Heatherdale

Hon. Marin Gallant.....Wellington

Hon. Harry H Cox.....Morell

Hon. Dougald MacKinnon.....Mt. Buchanan

Acting Clerk, O. W. Campbell.

LEGISLATIVE ASSEMBLY

Forty-fourth General Assembly (18th since Confederation). General Election, May 18th, 1939. (Previous General Election, was July 23rd, 1935). Sessional Allowance, $400. Legal duration of the present Legislature, 5 years. Before 1935 it was 4 years. Councillors and Assemblymen have equal standing. Councillors are elected by property holders and Assemblymen on a general franchise.

Speaker—Hon. W. F. Alan Stewart *Leader of Opposition*—Dr. W. J. P. MacMillan

	COUNCILLORS		ASSEMBLYMEN	
PRINCE COUNTY				
First District....	Hon. Thane A. Campbell, K.C., M.A., LL.D.	Summerside	Aeneas Gallant.....	Bloomfield Sta.
Second "	Hon. William H. Dennis....	O'Leary	.....	.....
Third "	Thomas M. Linkletter...	Summerside	Hon. Marin Gallant	Wellington
Fourth "	Hon. Horace Wright.....	Bedeque	C. Cleveland Baker.....	Kensington
Fifth "	Brewer W. Robinson.....	Summerside	Edward P. Foley....	Summerside
QUEEN'S COUNTY				
First District....	W. F. Alan Stewart	Strathgartney	Donald N. McKay	Springfield
Second "	Alexander W. Matheson ...	Charlottetown	George Kitson	Hampshire
Third "	Hon. Mark R. McGuigan ...	Charlottetown	Russell C. Clark.....	Mt. Stewart
Fourth "	J. Walter Jones	Bunbury	Hon. Dougald MacKinnon..	Mt. Buchanan
Fifth "	William J. P. MacMillan. (C)	Charlottetown	W. Allan Stewart (C).....	Charlottetown
KING'S COUNTY				
First District....	Peter A. McIsaac.....	Souris Line Rd.	John R. McLean (C).....	Souris
Second "	Hon. James P. McIntyre....	Savage Harbour	Hon. Harry H. Cox..	Morell
Third "	H. Francis McPhee (C).....	Charlottetown.	John Mustard.....	Hd. of Cardigan
Fourth "	Montague Annear.....	Lower Montague	Hon. John A. Campbell	Heatherdale
Fifth "	George E. Saville.....	Annandale	William Hughes.....	Souris

Note.—All members are Liberals—except the names followed by (C)

Liberals 25, Conservatives 4. Vacant 1. In the previous Assembly all members were Liberals.

Clerk—J. Watson MacNaught *Sergeant-at-Arms*—Lt.-Col. Allan McLeod

Law Clerk—J. Lester O'Donnell

PROVINCIAL GOVERNMENT OFFICERS

Deputy Provincial Sec.-Treas., O. W. Campbell (Acting) $2,000

Supervisor of Taxation and Succession Duties Officer, Lt.-Col. C. J. Stewart.....

Provincial Auditor, H. R. Carruthers (Acting) 2,000

Supt. of Education, H. H. Shaw, B.Sc..... 2,000

Clerk to Supt. of Education, Peter S. Bradley.. 1,600

Legislative Librarian, Jean Gill..... 1,030

Reg. of Deeds, Charlottetown, and Com. of Public Lands, William Kiggins..... 1,450

Asst. Registrar of Deeds, Charlottetown, C. Frank McDonald..... 1,250

Reg. of Deeds, Summerside, Bennett R. Kelly.. 1,000

Keeper, Provincial Building, Margaret McDonald..... 500

Provincial Archivist, O. W. Campbell (Acting).

Fire Marshal .....C. A. Beer

Provincial Health Officer and Registrar of Births, Marriages and Deaths.....B C. Keeping, M.D.

Superintendent of Insurance, Registrar under Security Frauds Prevention Act.....O. W. Campbell (Acting)

Public Utilities Board

Chairman..... Dr. I. J. Yeo, Charlottetown

Member.....Thomas Johnston, Summerside

Secretary ..... James J. Condon, Georgetown

The Prohibition Act is administered by the Attorney General. Address "Wholesale Vendor's Branch, P.E.I."

HOSPITALS IN PRINCE EDWARD ISLAND

(Supported by Government)

The Falconwood Hospital (for the Insane)—*Secretary*. Mr. L. B. MacMillan.

The Provincial Sanatorium (for Tuberculosis Patients)—*Secretary*, Dr. P. A. Creelman.

PROVINCIAL SCHOOL INSPECTORS

Edward McPhail, Cornwall.
Angus A. Gilmore, Beatons Mills.
Harold J Hynes, Montague.
C. B. Jelly, Summerside.
Frank E. Doiron, Charlottetown.
Merritt E Callaghan, B.A., St. Louis
The official in charge of School Medical Inspection is Dr. B. C. Keeping, Deputy Minister of Health.

COURTS, JUDGES, Etc., PRINCE EDWARD ISLAND

SUPREME COURT JUDGES.—Hon. John A. Mathieson, Chief Justice, $10,000; Hons. Albert C. Saunders, *Assistant Judge and Master of Rolls*; Aubin E. Arsenault, *Assistant Judge and Vice-Chancellor*, $9,000 each.

DISTRICT JUDGE IN ADMIRALTY OF THE EXCHEQUER COURT, PRINCE EDWARD ISLAND.—Donald McKinnon, K.C.

REGISTRAR IN ADMIRALTY.—Reginald H. Rogers, M.A., B.C.L., Charlottetown.

CLERK OF THE CROWN AND PROTHONOTARY.—Reginald H. Rogers, M.A., B.C.L.

DEPUTY PROTHONOTARIES.—Leith E. Brecken, Queen's County. J. F. Arsenault, Prince County. John C. Macdonald, King's County.

COURT OF CHANCERY

MASTER OF THE ROLLS—Hon. Albert C. Saunders, VICE-CHANCELLOR—Hon. Aubin E. Arsenault; REGISTRAR—Leith E. Brecken.

SURROGATE AND JUDGE OF PROBATE—Hon. Harold L. Palmer.

COUNTY COURTS

COUNTY COURT JUDGES—His Hon. C. St. C. Trainor, King's County; His Honour C. Gavin Duffy, Queen's County; His Honour D. Edgar Shaw, Prince County $5,000 each.

CHIEF CLERKS C.C.—Neil McCannell, Charlottetown, Queen's County. John C. Macdonald, Georgetown King's Co. J. F. Arsenault, Summerside, Prince Co

CITY COURT OF CITY OF CHARLOTTETOWN.—K. M. Martin, K.C.

BANKRUPTCY.—Supreme Court Judges have jurisdiction in bankruptcy. For Official Receivers and Registrars, (see index).

REGISTRAR IN BANKRUPTCY—R.H. Rogers, M.A., B.C.L.

KINGS COUNTY

REGISTRAR OF DEEDS—William H. Kiggins.

HIGH SHERIFF—C. Milton Waye.

QUEENS COUNTY

REGISTRAR OF DEEDS—William H. Kiggins.

HIGH SHERIFF—John G. McFadyen.

PRINCE COUNTY

REGISTRAR OF DEEDS—Bennett R. Kelly.

HIGH SHERIFF—F. J. E. Wright.

JUDGES OF JUVENILE COURTS

CHARLOTTETOWN: K. M. Martin, K.C.

SUMMERSIDE: His Honour D. Edgar Shaw.

SOURIS: .....

REGISTRATION OF INSTRUMENTS

Registration of Land Titles is with Registrar of Deeds. Registration of Hire Receipts, Chattel Mortgages, Lien Notes, Conditional Sales, and other Transfers of personal property is with Prothonotary or Deputy Prothonotary of County affected.

MAGISTRATES

PLACE	DISTRICT	MAGISTRATES
Charlottetown	Charlottetown	K. M. Martin, K.C.
Charlottetown	Queen's Co.	Geo. J. Tweedy, K.C.
Montague	King's County	Lester B. Mellish
Summerside	Summerside	E. H. Strong, M.C., K.C.
Summerside	Prince Co	Walter E. Darby

CITIES AND TOWNS IN PRINCE EDWARD ISLAND

CITY	CLERK	TOWN	CLERK	TOWN	CLERK
Charlottetown	James A. Fullerton	Alberton	J. E. C. Hunter	Souris	Melvin McQuaid
TOWN		Kensington	W. L. Delaney		
Summerside	N. R. Durant	Montague	Wilfred Watterworth	Georgetown	Charles M. McLeod

PERCENTAGE DISTRIBUTION OF CANADIAN POPULATION, BY PROVINCES AND TERRITORIES, 1871 TO 1941.

Province or Territory.	1871.	1891.	1901.	1911.	1921.	1931.	1941.
	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	(prelim'y)
Prince Edward Island	2·55	2·25	1·92	1·30	1·01	0·85	82
Nova Scotia	10·51	9·32	8·56	6·83	5·96	4·94	5·02
New Brunswick	7·74	6·65	6·16	4·88	4·41	3·94	3·98
Quebec	32·30	30·80	30·70	27·83	26·87	27·70	29 06
Ontario	43·94	43·74	40·64	35·07	33·38	33·07	32·89
Manitoba	0·68	3·16	4·75	6·40	6·94	6·75	6·33
Saskatchewan	–	–	1·70	6·84	8·62	8·88	7·78
Alberta	–	–	1·36	5·19	6·70	7·05	6·90
British Columbia	0·98	2·03	3·33	5·45	5·97	6·69	7·09
Yukon	–	–	0·51	0·12	0·05	0·04	4
Northwest Territories	1·30	2·05	0·37	0·09	0·09	0·09	9
Totals	100·0	100·0	100·0	100·0	100·0	100·0	100·0

PROVINCE OF QUEBEC

Entered Confederation 1st July, 1867. Area 594,534 Sq. Miles. Population 1941—3,319,640 (Preliminary).

SEAT OF GOVERNMENT.....QUEBEC CITY.

LIEUTENANT-GOVERNOR, The Honourable Major-General Sir Eugene Fiset, K.B., C.M.G., D.S.O., M.D.

Aide-de-Camp, Lt. Colonel D. B. Papineau, R. O. | *Private Secretary*, Louis-Joseph Paquin, B. L.

EXECUTIVE COUNCIL

Premier, President of the Council, Minister of Agriculture, Hon. Adelard Godbout.....$14,000
Minister of Roads, Hon. T. Damien Bouchard.. 8,000
Provincial Treasurer, Hon. J. Arthur Mathewson, K.C..... 8,000
Attorney-General, Hon. Léon Casgrain, K.C.... 8,000
Minister of Lands and Forests, Hon. Wilfrid Hamel..... 8,000
Minister of Labour and Mines, Hon. Edgar Rochette, K.C..... 8,000
Minister of Colonization, Hon. Cléophas Bastien 8,000
Minister of Public Works, Hon. Georges Dansereau..... 8,000

Minister of Game and Fisheries, Hon. Valmore Bieuvenue..... 8,000
Minister of Trade and Commerce and Municipal Affairs, Hon. Oscar Drouin, K.C..... 8,000
Minister of Health and Social Welfare, Hon. Henri Groulx..... 8,000
Provincial Secretary, Hon. H. H. Perrier..... 8,000
Ministers without Portfolio,
do Hon. L. J. Thisdel..... 3,000
do Hon. Frank Connors ... 3,000
do Hon. Henri Renault.... 3,000
do Hon. Perrault Casgrain. 3,000

OFFICERS OF THE COUNCIL

Mr. A. Morisset, Clerk of the Council; Mr. Wm. Learmonth, Deputy Clerk.

Chief of the Prime Minister's Cabinet, Alexandre Larue | *Private Secretary of the Prime Minister*, Guy Poliquin

LEGISLATIVE COUNCIL

Hon. Hector Laferté, Speaker

DIVISION	NAME	P. O. ADDRESS
Alma	Médéric Martin, *Lib*.....	Montreal
Bedford	J. Nicol, *Lib*.....	Sherbrooke
De la Durantaye		
De Lanaudière	Félix Messier, *Lib*.	St-Antoine-de-Vercheres
De la Vallière	J. C. E. Ouellet, *U.N.*	Lac Etchemin
De Lorimier	Alphonse Raymond, *U.N.*	Montreal
De Salaberry	Raoul Grothe, *Lib*.....	Montreal
Golfe	Jules Brillant, *Lib*.....	Rimouski
Grandville	Philippe Brais, *Lib*.....	Montreal
Inkerman	Robert R. Ness, *Lib*.....	Howick
Kennebec	Elysée Theriault, *U.N*.....	Quebec
La Salle	Piérre Bertrand, *U.N*.....	Quebec
Lauzon	Emile Moreau, *Lib*.....	Roberval
Les Laurentides	Sir Thomas Chapais, *U.N*....	Quebec
Mille Isles	Francis L. Connors, *Lib*...	Outremont
Montarville	Gustave Lemieux *Lib*.....	Montreal
Repentigny	G. A. Simard, *Lib*.....	Montreal
Rigaud	Victor Marchand.....	Outremont
Rougemont	Wilfrid Bovey, *Lib*.....	Montreal
Shawinigan	J. L. Baribeau, *U.N*...	Ste. Genevieve
Sorel	P. R. Du Tremblay, *Lib*....	Montreal
Stadacona	H. Laferté, *Lib*.....	Quebec
Victoria	Geo. Gordon Hyde, *Lib*..	Westmount
Wellington	L. A. Giroux, *U.N*.....	Sweetsburg

OFFICERS OF THE LEGISLATIVE COUNCIL

Clerk, Accountant, Clerk of English Journals, R. A. Benoit.
Clerk of French Journals and French Translator, ...
Sergeant-at-Arms and Clerk of Committees, Athanase Guy.
Gentleman Usher of the Black Rod, Arthur St. Jacques

OFFICERS OF THE LEGISLATIVE ASSEMBLY

Clerk of the Legislative Assembly and Clerk in Chancery, Antoine Lemieux, K.C.
Law Clerk of the Legislature, L.-P. Pigeon.
Clerk Assistant of the Legislative Assembly, ...
Sergeant-at-Arms, Eugène Thériault.
Sergeant-at-Arms Asst., J.-M. Roberge.
Accountant, L. P. Lavallée.
Asst. Accountant, R. Potvin.
Clerk of the English Journal and Records, G. S. Goudreau.
Clerk of the French Journal, Orders of the Day, etc., F. A. Monk.
Assist. Clerk of the French Journal and Petitions, etc., H. Parrot.
Clerk of the Private Bills, Standing and Orders Committees, Massue Fortier.
Clerk of Committees, ...
Asst. Clerk of Committees, Lucien Drouin.
French Translator, Georges Morisset.
Chief English Translator, P. W. Langlois.
Asst. English Translators, J. D. Reilly, P. Devlin and T. Paquet.
Clerk of Votes and Proceedings, Jean Sénécal.
Asst. Clerk, Dr. J. F. Belleau.
Clerk of Stationery, D. Blouin.
Chief of Copying Clerks, H. Payne.
Clerk of the Distribution of the Sessional Documents, J. Byrne.
Clerk's Secretary, Guy Geoffrion.
Chief of the Messengers, Louis Fiset.

Library

Librarian, G.E. Marquis; *Assist.* René Garneau, Lucien Lemieux, L. Masson.
Secretary and Cataloguer, L.-P. Doré.
Chief Registrar, Armand Parent.
Reading Room Guardian, J. Bte Poitras

Law Clerk's Office

Law Clerk, Leopold Désilets.
Special Law Officers, H. C. G. Mariotti and A. P. Grigg.

LEGISLATIVE ASSEMBLY

21st Legislature Elected 25th October, 1939.

The maximum duration of a Parliament in Quebec is 5 years.

Speaker, Valmore Bienvenue. Deputy Speaker, Cyrille Dumaine. Members' sessional indemnity, $3,000.
Leader of the Opposition, Maurice L. Duplessis.

For officers of the Legislative Assembly see page 384.

Union Nationale 17. Liberals 64. Liberal Nationale 1 Independent 1. Vacant 3.

CONSTITUENCY	MEMBER ELECTED WITH PARTY ALLEGIANCE	POST OFFICE
Abitibi	Allard, Felix...*Lib.*	Amos
Argenteuil	Dansereau, Hon. Georges E.*Lib.*	Grenville
Arthabaska		
Bagot	Dumaine, Cyrille...*Lib.*	Upton
Beauce	Renault, Henri...*Lib.*	Beauceville East
Beauharnois	Sauvé, Delpha...*U.N.*	Valleyfield
Bellechasse	Bienvenue, Valmore...*Lib.*	Quebec
Berthier	Bastien, Hon. Cléophas...*Lib.*	Montreal
Bonaventure		
Brome	Robinson, Jonathan...*U.N.*	Westmount
Chambly	Joyal, D. E...*Lib.*	Mackayville
Champlain	Morin, J. P...*U.N.*	Cap de la Madeleine
Charlevoix-Saguenay	Rochette, Hon. Edgar...*Lib.*	Quebec
Chateauguay-Laprairie	Fortin, Romeo...*Lib.*	Howick
Chicoutimi	Talbot, Antonio...*U.N*	Chicoutimi
Compton	Duffy, William J...*Lib.*	Gould
Dorchester	Bégin, J. D...*U.N.*	Ste. Germaine du Lac Etchemin
Drummond	Rajotte, Dr. A. U...*Lib.*	Drummondville
Frontenac	Gagnon, Henri L...*Lib.*	Lambton
Gaspé North	Casgrain, Perrault...*Lib.*	Rimouski
Gaspé South	Pouliot, Dr. C. E...*U.N.*	Cap d'Espoir
Gatineau	Nadon, J. C...*Lib.*	Maniwaki
Hull	Caron, Alexis...*Lib.*	Hull
Huntingdon	O'Connor, Dennis...*Lib.*	
Iberville	Bonvouloir, Emile...*Lib.*	St. Brigid
Iles-de-la-Madeleine	Langlais, H...*U.N.*	Quebec
Jacques-Cartier	Kirkland, Dr. C. A...*Lib.*	Saint Pierre
Joliette	Barrette, Antonio...*U.N.*	Joliette
Kamouraska-Rivière du Loup	Casgrain, Hon. Léon...*Lib.*	Rivière du Loup
Labelle	Paquette, Dr. J. H. A...*U.N.*	Mont Laurier
Lac-Saint-Jean	Fillion, J...*Lib.*	Sr. Joseph d'Alma
L'Assomption		
Laval	Leduc, François-J...*Lib.*	Montreal
Laviolette	Guibord, Dr. J. E...*Lib.*	Grand' Mère
Levis	Francoeur, J. G...*Lib.*	Lévis
L'Islet	Godbout, Hon. J. Adelard...*Lib.*	Quebec
Lotbinière	Chaloult, René...*Lib.Na.*	Quebec
Maisonneuve	Caron, Georges...*Lib.*	Montreal
Maskinongé	Thisdel, Hon. L. J...*Lib.*	St. Antoine de la Riv. du Loup
Matane	Gagnon, Onésime...*U.N.*	Quebec
Matapédia	Dufour, J...*Lib.*	St. Moise Station
Mégantic	L'abbe Tancrede...*U.N.*	
Missisquoi	Gosselin, Henri...*Lib.*	Granby
Montcalm	Duval, Odilon...*Lib.*	St. Calixte de Kilkenny
Montmagny	Choquette, Fernand...*Lib.*	Quebec
Montmorency	Dumoulin, Jacques...*Lib.*	Quebec
MONTREAL—		
Jeanne Mance	Dubreuil, J. E...*Lib.*	Montreal
Laurier	Gauthier, Paul...*Lib.*	Montreal
Mercier	Francoeur, J...*Lib.*	Montreal
Notre Dame de Grâces	Mathewson, Hon. J. A...*Lib.*	Montreal
Outremont	Groulx, Hon. Henri...*Lib*	Outremont
Sainte-Anne	Guréin, Thomas...*Lib*	Montreal
Saint-Henri	Boucher, Emile...*Lib.*	Montreal
Saint-James	Jodoin, Claude...*Lib.*	Montreal
Saint-Louis	Hartt, Maurice...*Lib.*	Montreal
Sainte-Marie	Houde, Camilien...*Ind.*	Montreal
Verdun	Comeau, J. J. L...*Lib.*	Verdun
Nicolet	Biron, H. N...*Lib.*	Nicolet
Papineau	Lorrain, Roméo...*U.N.*	Buckingham
Pontiac	Lawn, E. C...*Lib.*	Campbell's Bay

CONSTITUENCY	MEMBER ELECTED WITH PARTY ALLEGIANCE	POST OFFICE
Portneuf	Plamondon, L.....*Lib.*	Donnacona
Québec Co	Bouchard, F. X.....*Lib*	Montmorency
Québec-Centre	Morin, William.....*Lib.*	Quebec
Québec-Est	Drouin, Hon. Oscar.....*Lib.*	Quebec
Québec-Ouest	Delagrave, Charles.....*Lib.*	Quebec
Richelieu-Verchères	Robidoux, Dr. J. W.....*Lib.*	Sorel
Richmond	Desmarais, Stanislas.....*Lib.*	Richmond
Rimouski	Moreault, Dr. L. J.....*Lib.*	Rimouski
Roberval	Potvin, Georges.....*Lib.*	Roberval
Rouville	Panet, Henri.....*Lib.*	Richelieu
Saint-Hyacinthe	Bouchard, Hon. T.-D.....*Lib.*	St. Hyacinthe
Saint-Jean	Beaulieu, J.-Paul.....*U.N.*	St. Jean
Saint-Maurice	Beaulac, Polydore.....*Lib.*	Shawinigan Falls
Saint-Sauveur	Hamel, Hon. Wilfrid.....*Lib.*	Quebec
Shefford	Bullock, C. M.....*Lib.*	Granby
Sherbrooke	Bourque, J. S.....*U.N.*	Sherbrooke
Stanstead	Frégeau, Raymond.....*Lib.*	Rock Island
Témiscamingue	Goulet, Paul O.....*Lib.*	Fabre
Témiscouata	Beaulieu, J. A.....*Lib.*	Rivière Bleue
Terrebonne	Hon. Hector Perrier.....*Lib.*	Quebec
Trois-Rivières	Duplessis, Maurice.....*U.N.*	Trois-Rivières
Two Mountains	Sauvé, J. Paul.....*U.N.*	St-Eustache
Vaudreuil-Soulanges	Sabourin, Alphide.....*Lib.*	Ste. Marthe
Westmount-St. George	Marler, Geo. Carlyle.....*Lib.*	Montreal
Wolfe	Lapointe, Thomas H.....*Lib.*	Disraeli
Yamaska	Elie, Antonio.....*U.N.*	Baieville

Lib. = Liberal. *U.N.* = Union Nationale.

CHIEF DEPARTMENTAL OFFICERS

DEPARTMENT OF THE ATTORNEY-GENERAL

Attorney-General, Hon. Leon Casgrain, K.C.
Deputy Att'y-Gen., Léopold Désilets, K.C.
Acting Deputy Attorney-General...Paul Frenette, K.C.
Special Law Officers, P. A. Juneau, K.C., C. E. Cantin, K.C., J.L. Larue, K.C., J.A. Savard, K.C., G. Bornais, Eugène St-Pierre, E. Tourigny, J. L. Doucet, Robt. Cannon.
Secretary of the Department, L. R. Michaud.
Secretary of the Attorney-General, Maurice Meunier.
Secretary to the Asst. Attorney-General, P. O. Lemieux
Registrar, Jos. Pacaud.
Auditor, D. Geoffrion.
Accountant, J. O. Fréchette.

SECURITIES ACT BRANCH

Registrar, Adolphe Routhier, K.C.
Special Law Officer, F. X. Godbout, K.C.,
Law Officers, Hector Pelletier, C. A. Dionne.
Special Officers and Investigators, E. Leboeuf, J. C. Pelletier, Montreal.
Accountant-Investigator, H. Oughtred.
Inspectors of Registry Offices, E. de Sales Laterrière and J. E. M. Desrochers.
Inspectors of Prisons, M.L. Péloquin, Dr. C.A. Bernard, Joseph Desrosiers.

PROVINCIAL POLICE

Montreal, *Commissioner*, Marcel Gaboury, K.C.
Québec, *Asst. Commissioner*, Lt.-Col. Léon Lambert.

DEPARTMENT OF COLONIZATION

Minister of Colonization.....Hon. Cléophas Bastien
Deputy Minister.....Leo Brown, B.S.A.
Secretary of the Department.....Rene Nadeau
Director of Services.....J. E. Garon, F.E.
Law Officer.....Adjutor Dussault, LL.L.
Chief Accountant.....J. G. Morel
Publicist.....D. C. Noiseux
Purchaser.....Albert Audet

CHIEFS OF DEPARTMENTAL SERVICES

Colonization Works' Service.....Paul Vincent, C.E.
Colonization Lands' Service.....Théo Mercier, F.E.
Supervision and Aid to Settlers.....R. Lebel, F.E.
Settlers' Establishment Service.....E. Gagné, F.E.
Exterior Personnel Service.....J. A. Cloutier, F.E.

CHIEFS OF COLONIZATION DISTRICTS

Montreal, J. A. Ouellette; *Quebec*, Guy Samson; *Amos*, George Duchemin; *La Sarre*, Louis Simard. *Rouyn*, Romeo Chamberland; *Mistassini*, F. St. Pierre; *Chicoutimi*, A Brassard; *Notre-Dame du Lac*, J. A-Fortin; *Rimouski*, Alph. Guimont; *Gaspé*, J. E. Savoie.

PROVINCIAL SECRETARY'S OFFICE

Provincial Secretary and Registrar, Honourable Hector Perrier
Under-Secretary and Deputy Registrar, Jean Bruchesi
Provincial Archivist.....Antoine Roy
Curator of the Provincial Museum.....Paul Rainville
Registrar of the Department.....J.-Alphonse Bernier
King's Printer.....Rédempti Paradis
Law Officers.....P. A. Noel, Lucien Darveau
Accountant.....Ls. G. Fortier
Youth Training Plan.....Edmour Proulx
Special Officer and Purveyor.....Frances DesRoches

PROVINCIAL TREASURY DEPARTMENT

Provincial Treasurer.....Hon. J. Arthur Mathewson
Ass't Treas. and Sec. of Treasury Board...J. H. Bieler
Chief of Service.....R. S. Todd
Special Officer.....R. Courtois
Comptroller of Sinking Funds.....G. F. Styles
Chief Accountant.....W. C. Lower
Audit Branch—Provincial Auditor.....A. J. Dolbec
Asst. Provincial Auditor.....James R. O'Regan
Accountant Judicial Deposits.....J. O. N. Tanguay
Comptroller of Provincial Revenue.....G. H. Shink
Asst. Comptroller of Provincial Revenue..J. B. Merleau
Collector of Succession Duties.....E. Rivard
Superintendent Sales, Tobacco and Gasoline Taxes.....Ph. Gimaïel
Director of Sales Tax.....R. Robert
Director Automobile Bureau.....J. P. De Blois
Chief Clerk Corporation Tax Office.....M. Gosselin
Director License Service.....Georges Gelly
Director Amusement Tax.....Michel Gignac
Insurance Branch—Superintendent of Insurance and Inspector of Trust Companies.....Georges Lafrance
Ass't Supt. of Insurance.....J. A Paradis
Inspectors.....J. M. Pouliot, V. Tremblay
Agency Officer.....J. A. Lemieux

DEPARTMENT OF PUBLIC WORKS

Minister.....Hon. Georges Dansereau
Deputy Minister.....Ivan E. Vallée
Secretary of the Department.....J. Alph. Drolet
Assistant Secretary of the Department...René Dupuis
Secretary to the Minister.....Gustave Morin
Superintendent.....Adelard Côte
Architect and Director of Works.....Sylva Frappier
Architect.....L. Fontaine
Registrar (pro tem.).....J. G. Duchesneau
Fire Commissioner.....E. Lavigne
Assistant Fire Commissioner.....F. X. Ahern
Chief Engineer.....O. Desjardins
Assistant Chief Engineer.....C. Milo
Structural Engineer.....F. B. Painchaud
Maintenance Engineer.....J. G. O'Donnell
Assistant Maintenance Engineer.....J. C. L. Trempe
Accountant.....J. A. Taillon
Law Officer.....Maxime Morin
Purveyor.....J. Art. Morin

DEPARTMENT OF MINES

Minister.....Hon. Edgar Rochette
Deputy Minister.....A. O. Dufresne
Secretary.....Armand Viau
Technical Adviser.....Theo. C. Denis
Chief, Administrative Division.....J. X. Mercier
Chief Inspector.....R. H. Taschereau
Chief, Division of Geological Surveys.....I. W. Jones
Chief, Division of Mineral Deposits.....B. T. Denis
Chief, Assay Laboratories.....M. Archambault
Chief, Maps Division.....M. Boyer
Chief, Division of Mines Roads.....L. A. St. Pierre
Chief, Division of Mining Villages.....B. Pelletier
Chief, Division of Publications.....A. Coté
Chief, Division of Statistics.....C. O. Beaudet
Accountant.....R. Samson

ORE SAMPLING AND TREATING PLANT

Manager.....G. S. Grant

DEPARTMENT OF LABOUR

Minister.....Hon. Edgar Rochette
Deputy Minister.....Gérard Tremblay
Secretary.....J. O'Connell-Maher

INSPECTION SERVICE OF INDUSTRIAL AND COMMERCIAL ESTABLISHMENTS

Chief Inspector.....Clovis Bernier
Offices in Montreal, Quebec, Trois Rivières, Sherbrooke, Hull.

MINIMUM WAGE BOARD

Chairman.....Hon. Justice F. Roy
Offices in Montreal, Quebec, Trois Rivières, Sherbrooke, Hull.

BOARD OF EXAMINERS OF ELECTRICIANS AND INSPECTION SERVICE OF ELECTRICAL INSTALLATIONS

Chief Examiner.....J.-N. Mochon
Offices in Montreal, Quebec, Trois Rivières, Chicoutimi, Rimouski, Sainte Anne de la Pocatiere, Valley Junction, St. Hyacinthe, Sherbrooke, Victoriaville, Hull, Rouyn, Val d'Or

PROVINCIAL EMPLOYMENT BUREAUX

Chief Superintendent.....Francis Payette
Offices in Montreal, Quebec, Trois Rivières, Hull, La Tuque and Val d'Or.

BOARD OF EXAMINERS OF STATIONARY ENGINEMEN AND INSPECTION SERVICE OF PRESSURE VESSELS

Chief Examiner.....N. S. Walsh
Offices in Montreal, Quebec.

BOARD OF EXAMINERS OF PIPE-MECHANICS

Chief Examiner.....J. G. Heitshu
Offices in Montreal, Quebec and Trois Rivières.

QUEBEC OLD AGE PENSION COMMISSION

President.....J. R. Forest
Offices in Quebec and Montreal.

MOTHERS' ALLOWANCES

This Act is administered by the Old Age Pension Commission.

PENSIONS FOR THE BLIND

This Act is administered by the Old Age Pension Commission.

WORKMEN'S COMPENSATION COMMISSION

President.....Paul Drouin
Offices in Quebec and Montreal.

DEPARTMENT OF EDUCATION

Superintendent of Education, Victor Doré, D.Paed., LL.D.
English Secretary, Deputy Minister and Director of Protestant Education...W. P. Percival, M.A., Ph.D.
French Secretary and Deputy Minister, B. O. Filteau, B.A.
Inspector General of Catholic Normal Schools, J. P. Labarre, B.A.
Assistant Inspectors General of Catholic Normal Schools.....Roch Aubry
Inspector General of Protestant Schools, E. S. Giles, M.A.
Inspector General of Catholic Primary Schools, C. J. Miller.
Special Officer.....E. C. Woodley, M.A.
Special Officer.....H. S. Billings, B.A.
Inspectors of Superior Schools, C. E. Ployart, B.A. and H. G. Young, B.A.
Director of Household Science Schools.....A. Desilets
Accountant.....J. H. Plamondon
Pension Fund Secretary.....F. P. Noel
Director of Drawing.....G. Morisset
Officer in Charge of Organization of School Municipalities.....Joseph A. Paquet
Special Officer, School Buildings and Sanitation, A. Bergeron
Registrar.....Ludger Faguy

(For list of School Inspectors, see pages 391-392)

COUNCIL OF EDUCATION

ROMAN CATHOLIC COMMITTEE,.....
Dr. Victor Doré, Chairman; His Eminence the Cardinal of Quebec, His Grace the Archbishop of Montreal, His Grace the Archbishop of Ottawa, the Bishop of Chicoutimi, Bishop of Sherbrooke, Bishop of Three Rivers, Bishop of Nicolet, Bishop of St. Hyacinthe, Bishop of Charlottetown, Bishop of Joliette, Bishop of Timmins, Bishop of Pembroke, Bishop of Rimouski, Bishop of Mont Laurier, Bishop of Gaspé, Bishop of Valleyfield, Bishop of St. John, Bishop of Amos, the Vicar-Apostolic of the Gulf of St. Lawrence, The Vicar-Apostolic of Bay James, The Hon. Justice Sir Mathias Tellier, Hon. Sir Thomas Chapais, C.L., Hon. Justice Antonin Galipeault, Hon. Justice H. A. Fortier, Hon. Senator J. Ed. Prévost, Hon. Hector Authier, M.P., Hon. Cyrille F. Delâge, Hon. Justice J. N. Francoeur, Messrs. J. P. Labarre, Antonio Perrault, C.R., Edouard Montpetit, Augustin Frigon, Hon. Hector Perrier (Secretary of the Province), Jos. A. Trudel, Michael McManus, Gerald Coughlin.
Secretary, B. O. Filteau.

PROTESTANT COMMITTEE—*Members of the Council*—Mr. A. K. Cameron, Chairman; Mr. Howard Murray, O.B.E; Rev. A. H. McGreer, D.D., O.B.E., M.C.; Prof. W. O. Rothney, M.A., Ph.D.; Hon. Justice Wm. L. Bond; Rev. E. Leslie Pidgeon, D.D.; Senator C. B. Howard; Eric Fisher, Esq.; Dr. R. H. Stevenson; Dr. C. L. Brown; Mr. Leslie N. Buzzell; Dr. F. Cyril James; Mr. Andrew S. Johnson; Mr. G. Gordon Hyde, M.L.A.; Mr. George Y. Deacon; Hon. Justice George F. Gibsone; Mr. H. W. Jones; Dr. S. E. McDowell; Mrs. T. P. Ross.

Associate Members—W. L. Shurtleff, K.C., LL.D., Dean Sinclair Laird, M.A., B.Phil., Mrs. A. F. Byers, Mrs. A. Stalker, Mr. A. R. Meldrum, Mr. T. M. Dick, B.A., Dr. J. S. Astbury, W. P. Percival, M.A., Ph.D., Secretary.

DEPARTMENT OF AGRICULTURE

Minister.....Hon. Adélard Godbout, D.S.A.
Deputy Minister.....L. P. Roy, D.S.A
Assistant Deputy Minister, Adrien Morin, B.S.A., D.S.V.
Director of Services.....Josaphat Proulx, B.S.A.
Department Secretary.....T. H. Fortier
Accountant.....P. Destroismaisons
Special Officer.....Louis Turgeon
Registrar.....Eugène Lauzier
Legal Advisor.....Germain Beaulieu
Special Officer.....Oscar Lessard
Horticultural Branch, Chief.....J. H. Lavoie, L.S.A.
Field Husbandry Branch, Chief, André Auger, B.S.A.
Extension Branch, Chief.....J. E. Lemire, B.S.A.

Animal Husbandry Branch, Chief, Raoul Dionne, B.S.A.
Rural Economics Branch, Chief Raynauld Ferron, B.S.A.
Rural Engineering Branch ..Chief, David Clark, I.C.
School of Handicrafts, Chief.....O. A. Bériau
Dairy School, St-Hyacinthe, Director, S. J. Chagnon, B.A., M.S.
Quebec Farm Credit Bureau, Chairman, J. Antonio Grenier; *Manager,* Paul Comtois, B.S.A.

PROVINCIAL TOURIST BUREAU

Director.....Maurice Hébert

MINISTRY OF HEALTH and SOCIAL WELFARE

Offices: Parliament Building, Quebec.

Minister.....Hon. Henri Groulx
Deputy Minister..... Dr. Jean Grégoire
Assist. Deputy Minister.....Dr. J. C. Beaudet
Director General.....Dr. A. Lapierre
Demographer.....Dr. P. Parrot
Official issuing copies of Registration Certificates of Births, Marriages and Deaths .....Dr. Paul Parrot
Epidemiologist .....Dr. A. R. Foley
Hygiene and Nutrition.....Dr. J. E. Sylvestre
Industrial Hygiene .....Dr. F. J. Tourangeau
Tuberculosis .....Dr. Lasalle Laberge
Division of the Insane.....Dr. L. R. Vézina
Division of Health Units.....Dr. B. Lahaye
Division of Public Assistance.....Dr. A. Bossinotte
Councillor at Law .....Yvain Beaudoin
Publicist.....Charles-Marie Boissonnault
Secretary of the Department.... ....J. A. Quevillon
Accountant.... ..... J. Letellier
Chiefs of Divisions, with offices in Montreal:
Sanitary Engineering.....Théo. J. Lafrenière, S. E.
Chief of Laboratories..... M. H. McCrady
Public Assistance, Dr. Arthur Lessard, (Asst. to Chief)
Venereal Diseases .....Dr. Jules Archambault, Chief
Dr. E. Lalande and Dr. G. Choquette, (Assistants to Chief).

HEALTH UNIT INSPECTION

The following inspectors under the direction of Dr. B. LaHaye.
Rimouski.....Dr. J.-L. Houde
Amos ..... Dr. Emile Martel
Montréal.....Dr. E. Mondor
Shawinigan.....Dr. U. Bédard
Québec.....Dr. R. Deschênes
Montréal.....Dr. E. Lalande
Lévis.....Dr. Luc Pelletier
Deschambault .....Dr. Charles-Auguste Gauthier
Shawinigan.....Dr. U. Bédard
Québec.....Dr. R. Deschênes

HOSPITALS FOR THE INSANE

St. Jean-de-Dieu, Asylum, Longue Pointe—Dr. Omer Noël, Supt.
Protestant Asylum for the Insane, Verdun—Dr. C. A. Porteous, Supt.
St. Michel Archange Asylum—Dr. C. S. Roy, Supt.
St. Anne Asylum, Baie-St.-Paul—Dr Euloges Tremblay, Supt.
St. Julien Asylum, Bernierville—J. P. Lamontagne, Supt.
Bordeaux Hospital for Insane, Dr. Daniel Plouffe.

ANTI-TUBERCULAR SANATORIA

(*Address: "The Superintendent."*)

Laval Hospital, Quebec.
Lake Edward Sanatorium.
Bruchesi Institute of Montreal.
The Brehmer Rest.
Mount Sinai, St. Agathe des Monts, Co. Terrebonne.
Laurentian Sanatorium, St. Agathe de Monts.
Hotel-Dieu St. Michel, Roberval.
St. Joseph du Precieux Sang, Riviere du Loup.
Sacré Coeur Hospital Montreal.
St. Joseph Hospital, Rimouski.
St. Georges Mont Joli, Matane.
Notre Dame de la Garde Hospital, Iles de la Madeleine.
St. Lawrence Sanatorium, Hull.
Hotel-Dieu St. Vallier, Chicoutimi.
Sacrè-Coeur Hospital, Sherbrooke.
St. Joseph Hospital, Thetford Mines.
Cooke Sanatorium, Three Rivers.
Sacred-Heart Hospital, Plessisville.
Hotel-Dieu Notre-Dame des Neiges, Gaspé.
St. Jean Eudes Hospital, Havre St. Pierre.
Jeffery Hale's Hospital, Quebec City.
Grace Dart Home, Montreal.
Royal Edward Institute, Montreal.

IMPORTANT HOSPITALS

(*with provincial classification of A-1*)
Address: "The Superintendent"

MONTREAL:
Children's Memorial Hospital, 1615 Cedar Avenue.
Children's Hospital, 1620 St-Antoine.
Hôtel-Dieu St-Joseph, 240 Avenue des Pins.
Hôpital Notre-Dame, 1560 est, rue Sherbrooke.
Hôpital Ste-Jeanne d'Arc, 110 ouest, Prince-Arthur
Hôpital Ste-Justine, 6055 rue St-Denis.
Hôpital St-Luc, 1058 rue St-Denis.
Homoeopathic Hospital, 2100 Marlowe Avenue.
Hôpital Général, 4000 Boulevard LaSalle, Verdun.
Institut du Radium, 4120 est, rue Ontario.
Jewish General Hospital, 3755 Ste-Catherine Road
Montreal General Hospital, 66 est, Dorchester.
Royal Victoria Hospital, Pine Avenue.
St. Mary's Hospital, 3830 Lacombe Avenue.
Shriner's Hospital, 1529 Cedar Avenue.
Women's General Hospital, 4039 Tupper St.

HULL:
Société de Bienfaisance, Hôtel de Ville.

QUEBEC:
Clinique Roy-Rousseau, Mastai, near Quebec.
Hôpital de l'Enfant-Jésus, 395 Chemin de la Carnardière, Québec.
Hôpital du St-Sacrement, 444 Chemin Ste-Foye, Quebec.

DEPARTMENT OF LANDS AND FORESTS,

FISH AND GAME

Minister.....Hon. Wilfrid Hamel
Deputy Minister.....Avila Bédard, M.F.
Minister's and Department Secretary... Pierre Asselin
Law Officer.....Henri Boivin
Chief Accountant.....J. R. Wright
Asst. Accountant.....L. Couture
Forest Protection Service—Director....H. Kieffer, F.E.
Asst. Director .....Geo. H. Bernier, F.E
General Inspector.....J. M. L'Heureux
Meteorology..... R. Bellefeuille, F.E.
Forest Service—Director..... .....F. Boutin, F.E.
Technical Advisor and Economics, J. E. Guay, F.E.
General Inspector..... ....R. Deschamps, F.E.
Registration of Timber Licenses...P. R. Plamondon
Forest Operations and Scaling.....L. Garneau, F.E.
Township Reserves and Reforestation, J. A. Roy, F.E
Special Cutting Permits .....P. Lemay, F.E.
Forest Products and Statistics.....R. Valin, F.E.
Wood Bureau (Montreal).....J. R. A. Legendre
Forest Pathology ..... R. Pomerleau, D. Sc.
Rangers' School (Duchesnay)..... Eric Hudon, F.E
Berthierville Nurseries.... ..T. Deslauriers, F.E.
General Inspector (Woods Operations) E. Menard, F.E.
Bureau of Forestry Information (Extention), R. Delisle, F.E.
Hydraulic Service.....R. Latreille, C.E.
Surveys Branch—Director and Boundary Commissioner, Georges Côté, Q.L.S., D.L.S.
Assistant Director..... .....J. P. Dutil, D.L.S.
Cartography..... Chas. F. Chartré
Inspectors of Surveys..... Emilien Pouliot, Q.L.S.
Gérald Barette, Q.L.S.
Land Sales Branch—Director.....J. H. Boisvert
Assistant Director..... Edmond Pouliot
Cadastral Service—Director..... A. J. Duchesnay
Publicity.....J. W. Michaud

DEPARTMENT OF GAME AND FISHERIES

Minister.....Hon. Valmore Bienvenue
Deputy Minister.....L. A. Richard
Superintendent..... Charles Frémont
Secretary.....J. A. Beauchesne
Fish Culture—Director and Biologist.... R. W. Taylor
Assistant Biologist ..... Gustave Prévost

ZOOLOGICAL GARDEN

Director.....Dr. A. Brassard
Assistant Director.....Richard Bernard

LAURENTIDES PARK

Superintendent.....Gustave Bédard

GASPE AND MOUNT ORFORD PARKS

Superintendent.....L. P. Gagnon

MARITIME FISHERIES

Deputy Minister.....Dr. Arthur Labrie
Technical Director.....Maurice Lessard
Publicist and Propagandist.....Lionel Lebel
Statistician.....Armand Leroux
Accountant.....R. Samson
License Controller and Secretary.....Guy Gaudet

DEPARTMENT OF MUNICIPAL AFFAIRS, TRADE AND COMMERCE

Minister.....Hon. Oscar Drouin
Deputy Minister.....Louis Coderre, M.C.S.
Assistant Deputy Minister.....Emile Morin
Minister's Private Secretary.....Jean C. McGee
Accountant.....H. Matte
Registrar.....G. Paquet
Director of Commercial Agencies, Industrial and Commercial Intelligence Service.....F. M. Gibaut

BUREAU OF STATISTICS

Provincial Statistician.....Samuel Gascon
Assistant Chief and Editor, Quebec Year Book, G. Lemonde, B.A., M.C.S.

THE QUEBEC MUNICIPAL COMMISSION

President.....L. E. Potvin, C.A.
Commissioner.....P. E. Lambert
Secretary.....C. A. Couillard
Chief Auditor.....G. A. Laliberté

HOSTELRY SERVICE

Director.....Loïc Trudel

AGENTS GENERAL

Agent General, Ottawa.....Rosario Messier
Province of Quebec Trade Bureau, New York, Acting Director.....Charles Chartier
Province of Quebec Trade Representative at Kingston, Jamaica.....Andrew C. Hersey

DEPARTMENT OF ROADS

Minister of Roads.....Hon. T. D. Bouchard
Deputy Minister.....Arthur Bergeron
Assistant Deputy Minister.....Col. Jos. Matte, V. D.
Secretary to the Minister.....Vincent Brosseau
Chief Engineer.....Ernest Gohier
Assistant Chief Engineers, J. O. Martineau, Alphonse Gratton, Eug. Pelletier.
Law Officer.....A. Brosseau
Financial Controller.....J. Lapointe
Chief Accountant.....E. Trepanier
Property Commissioner.....Chs. Marquette
Chief of Laboratory.....J. B. Garneau
Soil Investigation Engineer.....C. E. Beland
Bridge and Structural Engineer.....Romeo Savary
In Charge of Technical Information...C. E. Lamarche
In Charge of Record Office.....H. G. Talbot
Controller of Plants.....L. A. Prefontaine
Publicist and Chief of Statistics.....J. Langevin

District Engineers:—
Dist. No. 1.....J. Limoges
Dist. No. 2.....J. A. Lefebvre
Dist. No. 3.....A. Morissette
Dist. No. 4.....J. A. Racicot
Dist. No. 5.....J. A. Lenoir
Dist. No. 6.....L. M. Deschenes

PUBLIC SERVICE BOARD

Court House, Quebec City

The board has jurisdiction over the following services:—Electricity, waterworks, sewers, railways, telephones, telegraphs, autobuses, taxis, delivery cars; also in certain cases of expropriations of real property and water courses by the Government or public service companies.

President.....Hon. Lucien Dugas, K.C.
Vice-President.....A. B. Normandin, C.E.
Members: A. W. G. Macalister, K.C., Alex. Larivière, C.E., E. E., J. W. McCammon, E.E.
Joint Secretaries.....M. J. Ahern, A. Morin.
Chief Engineers: Chas. H. Boisvert, C.E., J. A. Beauchemin.
Fire Inspector.....H. Kieffer, C.E.

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President, R. A. Benoit, M.A., Clerk of the Legislative Council, Parliament Bldgs., Quebec.
Representative of the Quebec Government, Jean Bruchesi, Deputy-Secretary of the Province of Quebec.
Secretary, Pierre-Georges Roy, Provincial Museum, Quebec.

THE QUEBEC STREAMS COMMISSION

Room 222, New Court House Bldg. Montreal

President.....Hon. Wilfred Hamel
Vice-President.....O. Lefebvre, D.Sc.
Commissioner.....S. F. Rutherford, C.E.
Legal Adviser.....Horace J. Gagné, K.C.
Chief Engineer.....O. Graham

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701 St. Gabriel, Montreal

President.....Elzéar Beauregard, K.C.
Members.....R. Larivière, N.P., T. A. McArthur
Secretary.....P. E. Champoux

QUEBEC LIQUOR COMMISSION

Manager, Jules Desmarais, Au Pied du Courant, Montreal.
Assistant Manager, J. A. Lesage, Corner Dalhousie and St. André Streets, Quebec.
Assistant Manager, Rosario Gaudry, Au Pied du Courant, Montreal.

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73 Grande-Allée, Quebec

Chairman.....Paul Drouin, K.C.
Vice-President.....J. L. Labreche
Commissioner.....O. E. Sharpe
Secretary.....F. T. Hecker
Archivist.....O. G. Molleur
Chief Medical Officer.....Dr. A. Leclerc
Chief Claims Officer.....L. P. Sirois
Treasurer.....David Robillard
Assessment Officer.....J. E. Dion
Accountant.....Jules Fortier

QUEBEC TOURIST BUREAU

Director General and Government Publicist, Maurice Hébert; *Assistant Publicist*, Jean-Marc Denault; *Acting Assistant Directors*, Herménégilde Lavoie, J. B. Renaud. Address: 106 Grande Allée, Québec.

COURTS, JUDGES, ETC.—QUEBEC

Court of King's Bench

MONTREAL

Hon. Severin Letourneau, Chief Justice of Quebec; Hon. Paul St. Germain; Hon. J. C. Walsh; Hon. J. L. St. Jacques, Hon. Gregor Barclay, Hon. Bernard Bissonnette, Hon. E. Stuart McDougall, Hon. Errol M. W. McDougall.

REGISTRAR—C. Laporte, K.C.

QUEBEC

Hon. Antonin Galipeault, Quebec; Hon. Jos. Nap. Francoeur, Quebec; Hon. Aimé Marchand; Hon. J. A. Prévost.

REGISTRAR—A. Pouliot, K.C.

COURT OFFICIALS

CLERK OF APPEALS AT MONTREAL—C. Laporte, K.C.

CLERK OF APPEALS AT QUEBEC.—Adrien Falardeau.

DEPUTY CLERK OF APPEALS AT MONTREAL.—Louis Marchand.

CLERK OF THE CROWN AT MONTREAL.—J. C. Guimond.

CLERK OF THE CROWN AT QUEBEC.—Charles Gendron.

DEPUTY CLERKS OF THE CROWN AT MONTREAL.—Leandre Plante and A. Hurteau.

DEPUTY CLERKS OF THE CROWN AT QUEBEC.—Gustave Chouinard, A. Falardeau.

CLERK OF THE PEACE AT MONTREAL.—P. Monty.

CLERK OF THE PEACE AT QUEBEC.—C. Gendron.

DEPUTY CLERK OF THE PEACE AT MONTREAL.—Ovide Leclerc.

DEPUTY CLERK OF THE PEACE AT QUEBEC.—Gustave Chouinard.

Superior Court

MONTREAL

Judges:—Hon. Wm. Langley Bond, Acting Chief Justice; Hon. L. P. Demers, Hon. C. A. Duclos, Hon. J. L. M. Loranger, Hon. E. F. Surveyer, Hon. P. Cousineau, Hon. A. Trahan, Hon. L. Boyer, Hon. Jos. Archambault, Hon. J. J. Denis, Hon. Louis Cousineau, Hon. F. J. Curran, Hon. C. G. MacKinnon, Hon. A. Forest, Hon. A. Duranleau, Hon. J. Theodule Rhéaume, Hon. Wilfrid Lazure, Hon. Alphonse Décary, Hon. Elie Salvas, Hon. Chas. A. Bertrand, Hon. P. Francois Casgrain, Hon. Orville S. Tyndale.

QUEBEC

Judges:—Hon. Albert Sevigny, Chief Justice, Hon. G. F. Gibsone, Hon. W. Laliberté, Hon. Noel Belleau, Hon. Romeo Langlais, Hon. Lucien Cannon, Hon. Alfred Savard, Hon. Garon Pratte, Hon. Oscar L. Boulanger, Hon. Pierre E. Côté.

SHERBROOKE

Judges:—Hon. C. D. White, Hon. Hector Verret.

THREE RIVERS

Hon. H. A. Fortier, Hon. Wilfrid Girouard.

JUDGES OF THE SESSIONS OF THE PEACE.—QUEBEC Hon. J. H. Fortier (Chief Justice); Hon. Lætare Roy; Hon. Thomas Tremblay; MONTREAL, Hon. Gustave Perrault (Chief Justice); Hons. F. F. Enright, A. Monet, Gustave Marin, Maurice Tétreau, J. C. Langlois, Chs. Ed. Guerin, Edouard Archambault, René Théberge.

CIRCUIT COURT OF THE DISTRICT OF MONTREAL JUDGES.—Hon. Paul Mercier (Senior Judge), Hon. Russell T. Stackhouse, Hon. J. B. D. Bumbray, Hon. J. G. Magnan.

DISTRICT JUDGE IN ADMIRALTY OF THE EXCHEQUER COURT QUEBEC.—Hon. Lucien Cannon.

BANKRUPTCY—Superior Court Judges have jurisdiction in bankruptcy.

For Official Receivers and Registrars, *See Index.*

THE JUVENILE DELINQUENTS' COURTS OF THE CITY OF MONTREAL—Hon. J. A. Robillard, Arthur Laramée, J. G. Nicolson.

THE JUVENILE DELINQUENTS' COURT OF THE CITY OF QUEBEC: Louis Houde.

DISTRICT MAGISTRATES

MAGISTRATE-IN-CHIEF—Ferdinand Roy, Québec.
ABITIBI AND PONTIAC—Armand Boily, Rouyn.
ARTHABASKA—Philippe Marchand, Victoriaville.
BEAUCE—Léonce Cliche, St.-Joseph de Beauce.
BEDFORD AND ST. FRANÇOIS—Joseph-Henri Lemay, Sherbrooke
BEDFORD, IBERVILLE AND BEAUHARNOIS — André Régnier, Saint-Jean. [erval
CHICOUTIMI AND ROBERVAL—Maurice Brasset, Rob-
GASPÉ AND RIMOUSKI—J. F. Bugeaud, New-Carlisle
HULL AND PONTIAC—Honoré Achim, Hull [Hull
HULL, TERREBONNE AND PONTIAC—Roland Millar
JOLIETTE AND RICHELIEU—Adolphe Allard, St-François du Lac.
KAMOURASKA—Alex. Michaud, Rivière-du-Loup.
MONTREAL — Maurice Tétreau, Montreal; René Théberge, Montreal.
QUÉBEC—J. A. Métayer, Quebec.
RIMOUSKI—Antonio Couillard, Rimouski. [St-Paul
SAGUENAY AND CHICOUTIMI—Emile Gagnon, Baie
ST. FRANCIS—J. Dalma Landry, Sherbrooke.
ST-HYACINTHE—Emile Marin, St-Hyacinthe.
TERREBONNE— Donat Lalande, Terrebonne.
TROIS-RIVIÈRES—F.-X. Lacoursière, Trois-Rivières. Léon Lajoie, Trois-Rivières.

PROTHONOTARIES, CLERKS OF THE CROWN, SHERIFFS AND HIGH CONSTABLES OF THE PROVINCE OF QUEBEC

District	P.O. Address	Prothonotary	Clerk of Crown* and Clerk of Peace	Sheriff	High Constable
Abitibi	Amos	Albert Grenier	Albert Grenier	J. U. Dumont	D. Jobidon
Arthabaska	Arthabaska	E. Laliberte	E. Laliberté	Maurice Maheux	G. Dorais
Beauce	St. Joseph Beauce	Vezina & Ferron	Vézina & Ferron	P. Giguère	Cyrille Dulac
Beauharnois	Valleyfield	Ostiguy & Lapointe	Ostiguy & Lapointe	Pierre H. Reid	J. Bourassa
Bedford	Sweetsburg	Biron & Goulet	Biron & Goulet	A. St. Martin	
Chicoutimi	Chicoutimi	Leonidas Gagné	Percy Martin	R Delisle	W. Lafleur
Gaspé—Percé	Percé	A. Garneau	A. Garneau	James Furlong. E. W. Sheppard, New Carlisle	J. C. Langlois
Gaspé—Bonaventure	New Carlisle	Henri Lizotte	Henri Lizotte	O.Briand, Havre Aubert	B. Hamilton
Hull	Hull	Caron & Beauparlant	Caron & Beauparlant	Isidore St. Pierre	Achille Ricard
Iberville	St. Jean	Roland Sabourin	Roland Sabourin	A. Forget	Ernest Messier
Joliette	Joliette	Gaston Allard	Gaston Allard	J. A. Bélanger	A. Lavallée
Kamouraska	Rivière du Loup	L. G. Dugal	L. G. Dugal	E. A. Doucet	Alexandre April
Montcalm	Mt. Laurier	A. Boudreault	A. Boudreault	G. Lamarche	F. Lamarche
Montmagny	Montmagny	Aurélien Bernatchez	Wenceslas Nicol	J. A. Caron	L. Fortier
Montreal	Montreal	Hon. Jules Allard	Paul Monty, C.P.; J. C. Guimond	L.-P. Caisse	
Nicolet	Nicolet	Denis & Trahan		H. Rousseau	
Pontiac	Campbell's Bay	Alph. Martineau	A. Martineau	Dominic Sloan	
Quebec	Quebec	E. W. Edge	C. Gendron	L. Lapierre	Jos. Racine and T. M. Houghton
Richelieu	Sorel	Cousineau and Dauphinais	Cousineau and Dauphinais	Michel St. Germain	
Rimouski	Rimouski	Sasseville & Desjardins	Sasseville & Desjardins; Y. Dionne, C.P.	Charl s D'Anjou	Alfred Belanger
Roberval	Roberval	R. Boissonneault	R. Boissonneault	Armand Lacombe	H. Dumais
Saguenay	La Malbaie	L. P. Dufour	L. P. Dufour	Elzéar Villeneuve	
St. Francois	Sherbrooke	Bachand & Desilets	Hertel O'Bradey	J. P. C. Lemieux	
St. Hyacinthe	St. Hyacinthe	A. Delage	A. Delage	Jos. L. Cormier	Thomas Bouchard
Terrebonne	St. Jerôme	R. Raymond	R. Raymond	Albert Fournelle	M. Piché
Three Rivers	Three Rivers	J A. Provencher	C. E. Vigneau	L. P. Mercier	Jos. Dovon

*Officials are both Clerk of Crown and Clerk of Peace, except in cases marked (C.P.)

CATHOLIC AND PROTESTANT SCHOOL INSPECTORS

NOTE.—In this list, the Names of Counties are given in brackets; but are omitted when name is same as post-office.

CATHOLIC INSPECTORS

Inspector General, C. J. Miller.
Assistant, J. G. Tremblay.

Division Inspectors

Maltais, Rod., Aylmer East (Wright).
Marien, J. G., Longueuil, (Chambly)
Paquin, J. A., Joliette, P.Q.
Boily, J. E., Roberval (Roberval).
Lamarre, J. E., Laprairie.
Pagé, L. O., St-Louis de Lotbinière.
Litalien, J. E., Trois Pistoles (Temiscouata).
Hubert, Paul, Rimouski.

Rural Districts

Alain, Armand, La Sarre (Abitibi).
Allard, R., Aylmer East (Wright).
Allard, Lionel, Ancienne Lorette.
Alary, Mathias, St. Hugues (Bagot).
Asselin, Jos., 48 9th. St., Quebec.
Beaudet, Avelin, St. Agapit (Lotbinière).
Bessette, Henri, Deschaillons (Lotbinière).
Blanchet, Disraeli (Wolfe).
Boily, Chas. Ed., St. Félicien (Roberval).
Boily, Tom Chas., Magog
Bourqui, J. P. (Percé Gaspé).
Breton, J. Ad., Lac Mégantic.
Brillon, Arsène, St. Jean (St. Jean).
Carrière, Léopold, Vaudreuil Station.
Chabot, Odilen, Val Brillant.
Chartrand, Joseph B., L'Assomption (L'Assomption).
Cloutier, F., Valleyfield
Corbeil, René, Yamachiche.
Côté, Lorenzo, Métabetchouan (Lac St. Jean).
Deschâtelets, Euclide, Montebello (Papineau)
Desgagné, J. Etienne, Baie St. Paul (Charlevoix).
Desjarlais, Armand, Lyster Station (Mégantic).
Dionne, Alfred, Lorrainville Témisc.
Drolet, J. A., Ancienne Lorette.
Dupuis, J. A., Montréal, 1815 Blv. St.-Joseph East.
Duval, J. A., St.-Pascal (Kamouraska).
Filion Rosaire, Noranda.
Filteau, L. M., Neuville (Portneuf).
Froment, Adrien, St. Gabriel de Brandon (Berthier).
Gagné, Lucien, St. Michel (Bellechasse).
Gagnon, Cléophas, Hull.
Gagnon, J. V., Acton-Vale (Bagot).
Gagnon, Lucien, Matane, P.Q.
Gignac, Lucien, Laprairie (Laprairie)
Girard, Camille, 126 Beckett, Sherbrooke.
Girard, J. A., St-Hyacinthe.
Godbout, Willie, St. Cajetan d'Armagh.
Gosselin, J. E., St. Gervais (Bellechasse).
Guité, Ed., New Richmond (Bon)
Hamelin, Lucien, Champlain.
Hubert, Ovide, Iles de la Madeleines.
Jean, Gérard, 50, des Braves Ave.
Jolin Irénée, 250, Fraser, Quebec.
Labrecque, P E., Rivière du Loup (Temiscouata).
Lafond, Leonidas, Yamaska
Labrie, Arthur, Macamic, Abitibi.
Larouche, Ulysse, Chicoutimi.
Lavoie, Paul, Amos, P.Q.
Lavoie, Henri, Rimouski.
Leblanc, J A., Bonaventure.
Lefrançois, J. A., Longueuil (Chambly).

Rural Districts—Continued

Le Rouzès Yves, Montreal, 7713 Fabre Street, Montréal.
Letarte, A. A., Québec, 55 Claire-fontaine.
Lebel, Alphonse, N.D. du Lac (Temiscouata).
Lever, Charles, Ste-Anne-des-Monts (Gaspé).
Limoges, J.-A., St. Janvier (Terrebonne).
Lussier, Albert, Ste. Anne de Monts (Gaspé).
Morissette, Albert, Victoriaville (Arthabaska).
Pagé, P. E., St. Martin, Beauce.
Parent, Elz., Richmond.
Plamondon, Marius St. Simeon, Charlevoix.
Poulin, Félix, Ste. Famille, I.O. (Montmorency).
Poulin, Léopold, 597 4th Ave., Quebec.
Raymond, André, Three Rivers.
Ricard, Adrias, Joliette, P.Q.
Rochefort, J. A., Kenogami (Chicoutimi).
Rouleau, Antonio, Québec, 348 rue Richelieu.
Royer, J. A. F., Mont Laurier (Labelle).
Savard, Michel, Dolbeau
Savard, Didier, 79 2nd St., Shawinigan Falls.
Tremblay, H., Drummondville (Drummond).
Veilleux, Vital, Ste. Anne de la Pocatiere.

Urban Districts

Shaffer, C. A., Montréal, 500 rue Champagneur, Outremont.
Dussault, Henri, 10782 Henri Julien St., Montréal.
Ducharme, J. D., 7645 Blvd. La Salle, Montréal.
Gagnon, J. B., 61 du College, St. Vincent de Paul.
Desormeaux, J. R., Montréal, 8658 de Gaspé.
Caron, J. M., 2615 Beaubien St. E., Montreal.
Coté, J. R., 1180 Bleury St., Montréal.
Westcott, A. E., Montreal, 5851 Clanranald Avenue, Montreal.
Lagarde, René, 3190 Van Horn, Montreal.
Racicot, Paul, 6326 Ibervillle St., Montreal.
Filteau, A., Beauport, Québec.
Turcotte, Jos. M. Arthur, Ste. Famille, I. O. (Montmorency).
Desaulniers, O. J., Three Rivers
Filteau, Gérard, 160A 2nd St., Shawinigan Falls.
Bedard, J., Hull
O'Donnell, William, 17½ Crémazie St., Quebec.
Caron, J. Wilfrid, 20 Bougainville, Quebec.

PROTESTANT INSPECTORS

Inspector General. E. S. Giles..
Brady, W. H., 4222 Old Orchard Ave., Montréal
Bartlett R. O., North Hatley.
Cattermull, S. V., New Carlisle, Que.
Dickson C. W., 167 Hinton Ave., Ottawa.
King, Lewis J., Lachute, Que.
Wells, H. D., Waterloo.
Meade, S. A., Mutton Bay, Labrador.
Dunn, W. C., Grindstone, Magdalen Islands.

Inspectors of Superior Schools

Ployart, C. E., Quebec.
Young, H G., Quebec.

CORONERS—PROVINCE OF QUEBEC

District	Name	Residence
Abitibi	Dr. André Bigué	Amos
	Dr. L. Balthazard	Dupuy
	Dr. J. A. Bertrand	Macamic
	Dr. Jos. Dion	Amos
Arthabaska	Dr. J. B Drouin	Victoriaville
	Dr. C. B. Delâge	Thetford Mines
	Dr. J. O Gagné	Plessisville
	Dr. A. Beliveau	Drummondville
	Dr. J. T. de M. Taschereau	St.-Germain de Grantham
Beauce	Dr. J. E. Chabot	Lambton
	Dr. 1. Leblanc	St. Malachie
	Dr. Georges Huard	Lac Mégantic
	Dr R. L. Auger	St.-Jo. de Beauce
	Dr. Honorius Labrecque	St-Isidore
Beauharnois	Dr. I. K. Williams	Chateauguay
	Dr. J. R. McEwen	Huntingdon
	Dr. O. E. Caza	Valleyfield
	Dr. E. Simon	Beauharnois
Bedford	Dr. L. H. Boileau	N D. de Stan-
	Dr. Rouville Noiseux	Sutton [bridge
	Dr. Gustave Provencher	Granby
	Dr. Henri Picard	Granby
Chicoutimi	Dr. Joseph Savary	Jonquière
	Dr. J. E. Tremblay	Chicoutimi
Gaspé	Dr. Alvaris St.-Laurent	St.-Charles de Caplan
	Dr. R. Bourgault	Havre Aubert
	Dr. J. V. Allard	Chandler
	Dr. G. Fortier	Gaspé
	Dr. A. Dontigny	Ste.-Anne des [ds
Hull	Dr. G. Brisson	Hull [Monts
	Dr. J. T. L'Ecuyer	Maniwaki
	Dr. C. A. Cléroux	Chénéville
	Dr. W. J. Costello	Buckingham
Iberville	Dr. J. P. Ferdais	St. Michel de Napierville
	Dr. N. A. Sabourin	St. Jean
Joliette	Dr. J. G. Mathieu	St-Henride Mascouche
	Dr. Paul Lamarche	Joliette
	Dr. Albert Coupal	Rawdon
	Dr. A. Laurendeau	St-Gabriel de Brandon
Kamouraska	Dr. A. Lapointe	Ste-Hélène de Kamouraska
	Dr. J. Aimé Fortin	Cabano
	Dr. A. Couturier	Rivière du Loup
	Dr. A. Ouellet	St. Pascal de Kamouraska
Montcalm	Dr. T. Lachapelle	Mont-Laurier
Montmagny	Dr. Joseph Cloutier	Cap St-Ignace
	Dr. J. C. Darveau	St-Valier
	Dr. Philippe Leclerc	L'Islet
	Dr. Frs. Gervais	St-Paul de Montmagny
Montréal	Me. R. Duckett	Montréal
	Dr. J. L. Hébert	Côteau station
	Dr. P. Hébert	St. Remi de Napierville
Nicolet	Dr. J. A. Ricard	St-Sylvère
Pontiac	Dr. Léopold Renaud	Campbell's Bay
	Dr. Alphonse Boisvert	Rouyn
	Dr. N. A. Rothwell	Temiscamingue
	Dr. W. Irwin	Témiscamingue
Québec	Dr. J. M. Belanger	Parent
	Dr. Paul V. Marceau	Québec
	Dr. R. Cauchon	Donnacona
	Dr. Ls. P. Guay	Lauzon
	Dr. Joseph Lamontagne	St-Apolinaire
	Dr. J. H. Toussignant	La Tuque
Richelieu	Dr. Hormidas Dupré	St-Robert
	Dr. Ernest Veilleux	St-Zéphirin (Yamaska)
	Dr. Henri Lapierre	Verchères
Rimouski	Dr. Raoul Bélanger	Rimouski
	Dr. Georges Joubert	Priceville
	Dr. J.-M. Beaulieu	Sayabec
Roberval	Dr. J. A. Bergeron	St-Josephd'Alma
	Dr. Henri Pineault	Roberval
Saguenay	Dr. Cécilius Mercier	Havre St-Pierre
	Dr. Jean Morissette	Baie Comeau
	Dr. F. Guité	Tadoussac
	Dr. C. Mercier	Havre St. Pierre
	Dr. Albert Angers	La Malbaie
	Dr. W. Barolet	Betsiamites
	Dr. J. E. A. Comeau	Godbout
	Dr. A. Quesnel	Ile Anticosti
St.-François	Me Léonidas Bachand	Sherbrooke
	Dr. G. A. Bowen	Magog
	Dr. G. Huard	Lac Mégantic
	Dr. Georges Letendre	Danville
	Dr. J. A. Couture	East-Angus
St.-Hyacinthe	Dr. J. A. Viger	St-Hyacinthe
	Dr. L. Beauregard	Marieville
	Dr. Roland Bailly	St-Pie de Bagot
	Dr. C. L. Auger	Ste-Hélène-de-
Terrebonne	Dr Rottot Brais	St-Jérôme [Bagot
	Dr. Renè A. Cotè	Brownsburg
	Dr. J. Antoine Pagér	St-Hermas
	Dr. W. F. McMartin	Lachute
Trois-Rivières	Dr. Ls. T. Caron	Maskinongé
	Dr. Adélard Tétreault	Trois-Rivières
	Dr. M. A. Chandonnet	Shawinigan Falls
	Dr. Philippe Baril	St-Narcisse
	Dr. A. R. Bellemare	Trois Rivières
	Dr. J. R. Frigon	Shawinigan Falls

REGISTRARS—PROVINCE OF QUEBEC

Division	Name	Address	Division	Name	Address
Abitibi	J. de V. Lafrance, (deputy)	Amos	Lévis	J. A. Carrier	Lévis
Argenteuil	G.F.Calder (de'ty)	Lachute	L'Islet	J. N Bernier	St.-Jean Port Joli
Arthabaska	Hudon & Garneau	Arthabaska	Lotbinière	Auger & Legendre	Sainte-Croix
Bagot	Cardin & Dumaine	Saint-Liboire	Maskinongé	J. E. Langlois	Louiseville
Beauharnois	J. P. Laplante	Beauharnois	Matane	C. E. Bernier	Matane
Beauce	Crépeau & Fortin	Beauceville	Matapédia	J. E. Beaulieu	Amqui
Bellechasse	Veilleux & Beaudoin	St.-Raphael	Mégantic	Ovila Savoie	Inverness
			Missisquoi	W. S. McNamara	Bedford
Berthier	Siméon Lafernière	Berthierville	Montcalm	J. O. E. Forest	Ste. Julienne
Bonaventure No. 1.	J. G. Dallain	New-Carlisle	Montmagny	E. Bélanger	Montmagny
Bonaventure No. 2.	E.J. Stewart Verge	Carleton	Montmorency	Edouard Verreault	Château Richer
Brome	Geo. A. McClay	Bondville	Montreal	Tèles. Brassard	Montreal
Chambly	Louis Racicot	Longueuil	Napierville	A.P. Beaulieu	Napierville
Champlain	W. P. Grant	Sainte-Geneviève	Nicolet No. 1.	Anatole Carrignan	Bécancourt
Charlevoix No. 1.	L. P. Dufour	La Malbaie	Nicolet No. 2.	Denis & Trahan	Nicolet
Charlevoix No. 2.	Jean C. Larouche	Baie Saint-Paul	Papineau	J. J. D'Amours	Papineauville
Châteauguay	I. E. McGowan	Sainte-Martine	Pontiac	F. W. Bowie	Campbell's Bay
Chicoutimi	Gaudreault & Lapointe	Chicoutimi	Portneuf	E. Hamel	Cap Santé
			Québec	A. Leclerc	Québec
Coaticook	O. C. G. Webster	Coaticook	Richelieu	J.-A.-Schmidt	Sorel
Compton	J. A. Bourgault	Cookshire	Richmond	Gérard Desmarais	Richmond
			Rimouski	E. Moreault	Saint-Germain de Rimouski
Deux-Montagnes	Legault & Desrosiers	Ste.-Scholastique	Rouville	Rainville & Pelletier	Marieville
Dorchester	Ouellet & Drouin	Sainte-Hénédine	Saguenay	R. Tremblay	Tadoussac
Drummond	Mercure & Laferte	Drummondville	Shefford	A. Grandpré	Waterloo
Frontenac	Cyrille Baillargeon	Village Mégantic	Sherbrooke	Olivier & Green	Sherbrooke
Gaspé	A. Garneau	Percé	Soulanges	Fernand Lortie	Côteau-Landing
Gatineau	L. J. Raymond	Maniwaki	Stanstead	James Downing	Stanstead Plain
Hull	Léon Couture	Hull	Ste-Anne-des-Mnts	L. M. Keable	Ste.-Anne des M's
Huntingdon	R. C. Cooper	Huntingdon	Saint-Hyacinthe	Beaudet & Hébert	Saint-Hyacinthe
Iberville	J. E. Boivin	Iberville	Saint-Jean	Lionel Desmarais	Saint-Jean, P.Q.
Iles Madeleine	A. F. Painchaud	Havre-Aubert	Thetford	P. A. Roberge	Thetford Mines
Ile d'Orléans	Alfred Turgeon	St-Laurent d'Orl.	Trois Rivières	Louis Bertrand	Trois Rivières
Joliette	Desrochers & Chaput	Joliette	Témiscaming	Chénier & Filteau	Ville-Marie
			Témiscouata	Louis-Eugene Parrot	Riviere du Loup
Kamouraska	P. E. Dessaint	St. Pascal	Terrebonne	Descaries & Parent	Saint-Jérôme
Labelle	J. A. R. Bédard	Bédard	Vaudreuil	Sauvé & Martel	Vaudreuil
Lac St. Jean Est	Jos. Richard	Hébertville	Verchères	J. S. Messier	Verchères
" Ouest	Léo de la Boissière	Roberval	Wolfe	Manseau & Lamoureux	Ham-Sud
Laprairie	A. Larose	Laprairie	Yamaska	Véronneau and Courchesne	Saint François du-Lac
L'Assomption	R. Séguin	L'Assomption			
La Tuque	W. Plante	La Tuque			
Laval	J. B. Latour	Sainte-Rose			

CITIES AND SECRETARIES, QUEBEC

Cities	County	Secretary *Address to City unless other address given.*
Arvida	Chicoutimi	J.-Alphée Fréchette
Cap-de-la-Madeleine	Champlain	Fortunat Beaumier, 125 rue Toupin
Chicoutimi	Chicoutimi	Gaston Carrier
Drummondville	Drummond	Joseph Marier
Granby	Shefford	J. A. Montfils
Grand-Mère	Champlain	Marcel Crête
Hull	Hull	H.-Léon Leblanc
Joliette	Joliette	Camille Bonin
Lachine	*Ile-de-Montréal	Emile Daoust
Lévis	Lévis	Lionel Lemieux, N.P., 3 rue Notre-Dame
Longueuil	Chambly	Denis Viger
Montréal	*Ile-de-Montréal	J.-A. Mongeau
Outremont	*Ile-de-Montréal	E. T. Sampson, 543 St. Catherine Rd.
Québec	Québec	F.-X. Chouinard
Rivière-du-Loup	Rivière-du-Loup	Jos. Lebel
Salaberry-de-Valleyfield	Beauharnois	Charles Codebecq, Valleyfield
Shawinigan Falls	St.-Maurice	Eugène Dumas
Sherbrooke	Sherbrooke	Ant. Deslauriers
Sorel	Richelieu	A.-O. Cartier
St.-Hyacinthe	St.-Hyacinthe	M.-A. David
St.-Jean	St.-Jean	Hormisdas Morais
St.-Lambert	Chambly	M. J. Rutledge
Thetford Mines	Mégantic	H. Gilbert, 291 Notre-Dame St.
Trois-Rivières	St.-Maurice	Georges Beaumier
Verdun	*Ile-de-Montréal	A. J. Burgess
Westmount	*Ile-de-Montréal	C. W. Houston, City Hall

*The cities and towns formerly appearing within the counties of Jacques Cartier and Hochelaga are now included under the heading "Ile-de-Montréal", though the latter does not constitute a municipal county.

TOWNS OVER 1,000 POPULATION AND SECRETARIES, QUEBEC

Towns.	County.	Secretary. *Address to Town unless other address given.*
Acton Vale	Bagot	Robert Fagnan, N. P.
Amos	Abitibi	Henri Drouin, C.P. 606, Amos
Arthabaska	Arthabaska	Félix Houle
Asbestos	Richmond	J.-H.-L. Olivier, C.P. 168, Asbestos
Aylmer	Gatineau	Thomas E. Ritchie
Bagotville	Chicoutimi	Jos. E. Tremblay
Baie-Comeau	Saguenay	M. Carpentier, Baie Comeau
Beaconsfield	*Ile-de-Montréal	Edouard Lamoureux
Beauceville-East	Beauce	Josaphat Genest
Beauharnois	Beauharnois	Lucien Primeau
Beauport	Québec	Philéas Grenier, 533, Ave. Royale
Bedford	Missisquoi	E. E. Demers
Beloeil	Verchères	Roger Goulet, N.P., Beloeil-Village
Berthier	Berthier	F.-O. T. Lamarche, Berthierville
Black Lake	Mégantic	J.-O. Laplante
Bourlamaque	Abitibi	A. R. Randall
Bromptonville	Richmond	J.-A. Ouellet, N.P
Buckingham	Papineau	H. J. Gorman
Châteauguay	Châteauguay	René Lussier, Châteauguay-Bassin
Coaticook	Stanstead	Romuald Dumont
Courville	Québec	Napoléon Morel
Cowansville	Missisquoi	A. C. Tanner
Dolbeau	Lac-St.-Jean-Ouest	D. Lefebvre
Donnacona	Portneuf	Lucien Plamondon, M.P.P.
Dorion	Vaudreuil	E.-Art. Caron, Vaudreuil-Station
Dorval	*Ile-de-Montréal	J- Hector Lalonde
Duparquet	Abitibi	J. M. Hébert
East Angus	Compton	A. Tourigny
Farnham	Missisquoi	Armand Bordeleau
Greenfield Park	Chambly	J. C. Savage
Hampstead	*Ile-de-Montreal	C. G. Leavitt, 31 Stratford Road
Huntingdon	Huntingdon	Erle C. Martin
Iberville	Iberville	J.-R. Courtemanche
Jonquière	Chicoutimi	Paul-Emile Fortin
Kénogami	Chicoutimi	Rolland Coulombe, N.P.
Lachute	Argenteuil	Germain Filion
La Prairie	Laprairie	Léopold Péladeau
Lasalle	*Ile-de-Montréal	Albert Gravel, 13rue Strathyre, Ville Lasalle
L'Assomption	L'Assomption	P.-A. Séguin, N.P.
La Tuque	Champlain	A.-A. Dupont
Laurentides	L'Assomption	Chs-Edouard Pauzé, N.P., St-Lin
Lauzon	Lévis	Lévis Bourassa, 304, rue St-Joseph
Laval-des-Rapides	Laval	Paul E. Demers
Lennoxville	Sherbrooke	W. R. Baker
Louiseville	Maskinongé	J.-P. Chevalier
Magog	Stanstead	A. Girard
Malartic	Abitibi	Fernand Coté, C.P. 97
Marieville	Rouville	B.-N. Ladouceur, N.P.
Matane	Matane	J.-E. Dionne
Mégantic	Frontenac	D.-L. Lippé, N.P., Lac-Mégantic
Montmagny	Montmagny	J.-René Coté
Montréal-Est	*Ile-de-Montréal	J.-Emery Coderre, N.P., 180 rue N.-D.-Est
Montréal-Nord	*Ile-de-Montréal	A.-E.Chevrier
Montréal-Ouest	*Ile-de-Montréal	Chs-I. Fraser
Montréal-Sud	Chambly	Percy Anderson
Mont-Royal	Ile-de-Montréal	Eug. Ravel, 1,020 Blvd. Laird
Nicolet	Nicolet	R. Camirand
Noranda	Témiscamingue	Frédéric Hébert, N.P.
Pointe-aux-Trembles	*Ile-de-Montréal	J.-C.-V. Roy, N.P., 12,560 rue N.-D,-Est
Pointe-Claire	Ile-de-Montréal	R. Labrosse
Port-Alfred	Chicoutimi	Rosaire Croft, N.P.
Québec-Ouest	Québec	Gustave Rouleau, Hôtel de ville
Richmond	Richmond	G. Marveau Alexander
Rigaud	Vaudreuil	Joseph Déom, N.P.
Rimouski	Rimouski	Georges d'Auteuil
Roberval	Lac-St-Jean-Ouest	Maurice Houde
Rouyn	Témiscamingue	Alex. Leclerc
Scotstown	Compton	Emile Beaudoin, N.P.
Ste-Agathe-des-Monts	Terrebonne	Georges Vanier
Ste-Anne-de-Bellevue	*Ile-de-Montréal	Emile Robillard
St-Jérôme	Terrebonne	Emile Martin
St-Joseph-d'Alma	Lac-St-Jean-Est	J.-E. Côté
St-Joseph de Grantham	Drummond	Paul Rousseau
St-Laurent	*Ile-de-Montréal	Henri Lapointe, 14 rue de l'Eglise, Ville St-Laurent
St-Michel	*Ile-de-Montréal	A.-E. Chevrier, Hôtel de ville, Côte-St-Michel
St-Pierre	*Ile-de-Montréal	F. Malo, 69, 5 ième Avenue, Ville St. Pierre
Ste-Rose	Laval	Arthur Pepin, 156 Blvd. Ste-Rose
Ste-Thérèse	Terrebonne	G.-E. Filiatrault, N.P., Ste.-Thérèse-de-Blainville
St-Tite	Champlain	J.-P.-E. Tourigny, N.P.
Temiscaming	Témiscamingue	H. A. Leblanc, Temiscaming Station
Terrebonne	Terrebonne	Osias Vézina
Trois-Pistoles	Rivière du Loup	Louis Rioux
Val d'Or	Abitibi	H.-A. Soucy
Victoriaville	Arthabaska	Raymond Beaudet
Waterloo	Shefford	Philippe-A. Jolin
Windsor	Richmond	J.-A. Lagassé, N.P.

* See note under list of cities.

COUNTY MUNICIPALITIES, QUEBEC

County.	County Town.	Sec.-Treasurer *Address to County Town unless other address given.*
Abitibi	Amos	Gaston Roberge, N.P.
Argenteuil	Lachute	James W. Gall
Arthabaska	Arthabaska	C.-R. Garneau, N.P.
Bagot	St-Liboire	J. A. Lemonde, N.P.
Beauce	Beauceville	C. Bolduc, St.-Victor-de Beauce
Beauharnois	Beauharnois	J. M. Leduc, N.P., 36 St. Cécile, Valleyfield
Bellechasse	St-Raphaël	J.-E. Beaudoin
Berthier	Berthierville	J.-D. Giroux, N.P.
Bonaventure	New Carlisle	B. D. Law
Brome	Knowlton	J.-A. Lefebvre
Chambly	Longueuil	Philias Baillargeon
Champlain	Ste-Genevieve-de-Batiscan	A.-J. O. Bergeron, N.P.
Charlevoix Est	La Malbaie	A. R. Bouliane
Charlevoix Ouest	Baie-St-Paul	Emile Cimon
Châteauguay	Ste-Martine	Roland Poupard, N.P.
Chicoutimi	Chicoutimi	C. E. Boivin, N.P., 7 Lafontaine Ave.
Compton	Cookshire	H. A. Stevenson
Deux-Montagnes	Ste-Scholastique	J. Léo Beaudet
Dorchester	Ste-Hénédine	Joseph Lessard
Drummond	Drummondville	W.-A. Moisan, N.P., C.P. 222, Drummond-
Frontenac	Mégantic	D. L. Lippé, N.P., Lac Mégantic [ville
Gaspé Est	Percé	S. J. Flynn
Gaspé Ouest	Ste-Anne-des-Monts	L.-C. Sasseville
Gatineau	Maniwaki	P. Joanis, Box 120
Hochelaga	Montréal	J. O. Larose, N.P., 10 St-Jacques Ouest,
Hull	Hull	Henri DesRosiers, N.P. [Montréal
Huntingdon	Huntingdon	Jas. E. Barrett, Box 4
Iberville	Iberville	J.-E. Boivin, N.P., Iberville
Iles-de-la-Madeleine	Havre-Aubert	F.-A. Painchaud
Jacques-Cartier	Pointe-Claire	J. A. Dugas, N.P., Ste-Geneviève-de Pierre-
Joliette	Joliette	Armand Lavallée, N.P. [fonds
Kamouraska	St-Pascal	J. D. Lavoie, St-Philippe-de-Neri.
Labelle	Mont-Laurier	P. Morissette, N.P., L'Annonciation.
Lac-St-Jean Est	St.-Joseph-d'Alma	E.-O. Hudon, Hébertville
Lac-St-Jean Ouest	Roberval	J.-Edouard Boily
Laprairie	Laprairie	G. Péladeau, Box 90
L'Assomption	L'Assomption	J.-E. Beauchamp, N.P.
Laval	Ste-Rose	J.-B. Latour, N.P.
Lévis	St-Romuald	C. Cantin, N.P., 43 Fraser St., Levis
L'Islet	St-Jean-Port-Joli	J.-N. Bernier, N.P
Lotbinière	Ste-Croix	Jos. Bédard
Maskinongé	Louiseville	Jean-Paul Chevalier
Matane	Matane	G.-Alex. Lebel
Matapédia	Amqui	J.-W. Pelletier
Mégantic	Inverness	Edouard Houde, Plessisville
Missisquoi	Bedford	F. Fortin
Montcalm	Ste-Julienne	J. A. Brissette, N.P.
Montmagny	Montmagny	Wenceslas Nicole
Montmorency, No. 1.	Château-Richer	J. E. Rancourt
Montmorency, No. 2.	Ste-Famille, I. O.	Jos. Aubin, St-Pierre-d'Orléans
Napierville	Napierville	J.E. Dupont, N.P.
Nicolet	Bécancour	R. Roy, St-Léonard-d'Aston
Papineau	Papineauville	Albert Boulais
Pontiac	Campbell's Bay	Lawrence S. McNally, Campbell's Bay
Portneuf	Cap-Santé	Alfred Naud, Deschambault
Québec	Loretteville	Adélard L'Heureux, N.P.
Richelieu	Sorel	J.-A. L'Heureux, N.P.
Richmond	Richmond	R. M. H. Duboyce, P.O. Box, 403
Rimouski	Rimouski	Emile Gagnon, N.P., Bic
Rivière du Loup	Rivière du Loup	Joseph April, St. Eloi
Rouville	Marieville	Pierre Marcoux, N.P.
Saguenay	Tadoussac	Aug. Gingras
Shefford	Waterloo	R.-R. Bachand, N.P.
Sherbrooke	Sherbrooke	S W. Broderick, Compton
Soulanges	Coteau Landing	L. Léger
Stanstead	Ayers' Cliff	H. S. Sanderson, Barnston
St-Hyacinthe	St-Hyacinthe	Henri Morin, N.P.
St-Jean	St-Jean	Lionel Desmarais, N.P., 51 rue St.-Jacques
St-Maurice	Yamachiche	Oscar Leclerc
Témiscamingue	Ville-Marie	Jules Grenier
Témiscouata	N.-D.-du-Lac	J. A. Langlais, N.P., Rivière-Bleue
Terrebonne	St-Jérôme	J.-Anthony Lessard
Vaudreuil	Vaudreuil	E. Sauvé
Verchères	Verchères	Marius Laporte, N.P.
Wolfe	Ham-Sud	Donat Manseau
Yamaska	St-François-du-Lac	Ls. Véronneau, Yamaska

PROVINCE OF SASKATCHEWAN

Was established on 1st September, 1905. Area 251,700 square miles. Population, 1941 census, 895,992

SEAT OF GOVERNMENT—REGINA.

LIEUTENANT-GOVERNOR—The Honourable Archibald Peter McNab, $9,000

Aide-de-Camp, Lt.-Col. A. G. Styles. *Private Secretary*, Miss Ruby McCannell.

EXECUTIVE COUNCIL

Premier, President of Council, Provincial Treasurer, Minister of Telephones and Telegraphs, Hon. W. J. Patterson. $7,500

Minister of Public Health, Minister of Public Works, Provincial Secretary, and Minister in charge of The Theatres and Cinematographs Act, Hon. J. M. Uhrich, M.D..... 6,000

Minister of Municipal Affairs, and Minister in charge of Bureau of Labour and Public Welfare, Hon. R. J. M. Parker..... 6,000

Attorney-General, and Minister in charge of The Saskatchewan Power Commission, The Loan Companies Act and The Trust Companies Act, Hon. J. W. Estey, B.A., LL.B., K.C. . 6,000

Minister of Agriculture, Hon. J. G. Taggart, B.S.A..... 6,000

Minister of Natural Resources, and Minister in charge of The Saskatchewan Insurance Act, The Fire Prevention Act, The Prairie and and Forest Fires Act, The Companies Inspection and Licensing Act, The King's Printer's Office and The Bureau of Publications, Hon. W. F. Kerr..... 6,000

Minister of Highways and Transportation, and Minister in charge of The Child Welfare Act, The Old Age Pensions Act, and The Provincial Tax Commission Act, Hon. A. T. Proctor, LL.B., K.C..... 6,000

Minister without Portfolio, Hon. E. M. Culliton, B.A., LL.B. (Enlisted) .....

Minister of Education, Hon. Hubert Staines, B.A.,..... 6,000

LEGISLATIVE OFFICIALS

Legislative Counsel and Law Clerk....J. P. Runciman
Clerk of the Legislative Assembly..... J. M. Parker
Legislative Librarian.... .....S. J. Latta
Clerk of Executive Council.....J. W. McLeod

LEGISLATIVE ASSEMBLY

52 Members—Sessional Indemnity, $2,000. Maximum duration of Legislature is five years

Last 2 General Elections, June 19th, 1934, June 8, 1938.

Speaker, Hon. Charles Agar. *Clerk of Assembly*, J. M. Parker *Law Clerk*, J. P. Runciman.

Leader of the Opposition, J. H. Brocklebank

CONSTITUENCY	MEMBER	P.O. ADDRESS
Arm River	G. H. Danielson, *Lib.*	Davidson
Athabaska	Hon. H. Staines, *Lib.*	Meadow Lake
Battlefords, The	Paul Prince, *Lib.*	North Battleford
Bengough	*H. K. Warren, *Unity*	Regina
Biggar	*J. A. Young, *C.C.F.*	Perdue
Cannington	Hon. W. J. Patterson, *Lib.*	Regina
Canora	M. H. Feeley, *C.C.F.*	Preeceville
Cumberland	D. A. Hall, *Lib.*	Lac la Ronge
Cut Knife	Wm. Roseland, *S.C.*	Marshall
Elrose	L. H. Hantelman, *C.C.F.*	Plato
Gravelbourg	*E. M. Culliton, *Lib.*	Gravelbourg
Gull Lake	H. H. McMahon, *Lib.*	Shaunavon
Hanley	Chas. Agar, *Lib.*	Saskatoon
Humboldt	J. W. Burton, *C.C.F.*	Humboldt
Kelvington	P. A. Howe, *C.C.F.*	Leslie
Kerrobert-Kindersley	Donald Laing, *Lib.*	Coleville
Kinistino	John R. P. Taylor, *Lib.*	Birch Hills
Last Mountain	J. Benson, *C.C.F.*	Semans
Lumsden	R. S. Donaldson, *Lib.*	Findlater
Maple Creek	*J. J. Mildenberger, *Lib.*	Burstall
Meadow Lake	Donald MacDonald, *Lib.*	Bapaume
Melfort	O. W. Valleau, *C.C.F.*	Aylsham
Melville	J. F. Herman, *S.C.*	Rocanville
Milestone	Wm. Pedersen, *Lib.*	Milestone
Moose Jaw City	Wm. G. Ross, K.C., *Lib.*	Moose Jaw
Moose Jaw City	W. G. Baker, *Lib.*	Moose Jaw
Moosomin	A. T. Procter, K.C., *Lib.*	Moosomin
Morse	B. T. Hyde, *Lib.*	Eskbank
Notukeu-Willowbunch	C. W. Johnson, *Lib.*	Melaval
Pelly	Hon. R. J. M. Parker, *Lib.*	Regina
Prince Albert	H. J. Fraser, *Lib.*	Prince Albert
Qu'Appelle-Wolseley	Fred M. Dundas, *Lib.*	Sintaluta
Redberry	O. Zerebko, *Lib.*	Blaine Lake
Regina City	B. J. McDaniel, K.C., *Lib.*	Regina
Regina City	B. D. Hogarth, K.C., *Lib.*	Regina
Rosetown	Neil McVicar, *Lib.*	Rosetown
Rosthern	Hon. J. M. Uhrich, M.D., *Lib.*	Regina
Saltcoats	J. L. Phelps, *C.C.F.*	Wilkie
Saskatoon City	Hon. J. W. Estey, K.C., *Lib.*	Regina
Saskatoon City	R. M. Pinder, *Lib.*	Saskatoon
Shellbrook	Omer Demers, *Lib.*	Mattes
Souris-Estevan	N. L. McLeod, *Lib.*	Estevan
Swift Current	Hon. J. G. Taggart, *Lib.*	Regina
Tisdale	J. H. Brocklebank, *C.C.F.*	Steen
Torch River	Dr. J. A. Kiteley, *Lib.*	Nipawin
Touchwood	Tom Johnston, *C.C. F.*	Govan
Turtleford	Hon. W. F. Kerr, *Lib.*	Regina
Wadena	*Geo. H. Williams, *C.C.F.*	Regina
Watrous	Frank Krenn, *Lib.*	Bruno
Weyburn	*Dr. G. L. Crane, *Lib.*	Radville
Wilkie	*J. C. Knowles, *Lib.*	Unity
Yorkton	A. C. Stewart, K.C., *Unity*	Yorkton

Party Standing—37 Liberals; 11 Co-operative Commonwealth Federation; 2 Social Credit; 2 Unity; Total 52. Date of dissolution of previous Legislature, May 14, 1938. Party Standing at dissolution, 50 Liberals, 5 Farmer-Labour. Total 55. Number of Constituencies reduced in present Legislature. *Enlisted

CHIEF DEPARTMENTAL OFFICERS

DEPARTMENT OF THE ATTORNEY-GENERAL

Attorney-General.....Hon. J. W. Estey, K.C.
Deputy Attorney-General ....Alex. Blackwood, K.C.
Solicitors, J. L. Salterio, K.C., J. C. Treleaven, Miss D. E. Greensmith, A. L. Hall, R. S. Meldrum.

Chief Clerk.....J. W. Reynolds
Official Guardian.....W. Robinson
Master of Titles.....P. S. Stewart, K.C.
Inspector of Legal Offices.....D. M. Woodhams
Chief Surveyor, Land Titles.....A. C. Garner

DEPARTMENT OF PROVINCIAL SECRETARY

Provincial Secretary.... Hon. J. M. Uhrich, M.D.
Deputy Provincial Secretary.....J. W. McLeod
Chief Inspector of Theatres and Cinemas...J. Anderson
Acting Censor of Moving Pictures (Winnipeg), D. J. Vaughan
King's Printer.....T. McConica

PROVINCIAL TAX COMMISSION

Provincial Tax Commissioner.....L. S. Sifton, K.C.
Deputy Provincial Tax Commissioner and Income Tax Commissioner.....G. Dickson
Director, Vehicles Tax Division.....J. R. McDonald
Chairman, Highway Traffic Board...J. R. McDonald
Chief Accountant.....J. E. Rowsom, C.A.
Chief Tax Auditor.....D. S. Taylor
Director, Education Tax Branch.....F. S. Dawson
Director, Public Revenues Division.....A. J. Schuck
Director, Succession Duties Division..G. M. Atkinson
Director, Legal and Collection Division...J. J. Keelan
Director, Safety and Traffic Division.....J. C. Boll
Director, Gasoline Tax Division..R. W. Brownbridge

PUBLIC WORKS DEPARTMENT

Minister.....Hon. J. M. Uhrich, M.D.
Deputy Minister.....D. Webster
Chief Clerk.....D. D. McLennan
Provincial Architect.....(vacant)
Inspector of Buildings.....C. Coxall
Chief Inspector of Steam Boilers.....W. H. Mayhew
Administrator of Estates of Mentally Incompetent.....A. T. Spohn
Warden, Regina Jail.....T. Hayes
" *Prince Albert Jail*.....C. M. Learmouth
" *Moosomin Jail*.....A. D. Sharp
" *Battleford Women's Jail*....Mrs M. Bodnar

HOME FOR INFIRM, WOLSELEY, SASK.

Supt.-Bursar.....T. Biden
Matron.....Miss E. Curle

TREASURY DEPARTMENT

Provincial Treasurer.....Hon. W. J. Patterson
Deputy Provincial Treasurer.....T. Lax
Superintendent of Revenues.....W. Archer
Provincial Auditor.....F. Robertson (enlisted)
Acting Provincial Auditor.....C. H. Smith

DEPARTMENT OF AGRICULTURE

Minister.....Hon. J. G. Taggart
Deputy Minister.....F. H. Auld
Live Stock Commissioner.....C. Beveridge
Dairy Commissioner.....P. E. Reed
Secretary of Statistics.....G. Oliver
Field Crops Commissioner.....S Vigor
Registrar of Co-operative Markets.....B. N. Arnason

DEPARTMENT OF HIGHWAYS AND TRANSPORTATION

Minister.....Hon. A. T. Procter
Deputy Minister.....H. R. McKenzie
Director of Surveys.....E. W. Murray
Chief Bridge Engineer.....A. P. Linton
Chief Engineer.....W. Perrie
Chief Clerk.....J. Ratcliffe

DEPARTMENT OF MUNICIPAL AFFAIRS

Minister.....Hon. R. J. M. Parker
Deputy Minister.....J. J. Smith
Chief Clerk.....J. McIntosh
Director of Town Planning and Municipal Technical Services.....S. Young
Chief Municipal Inspector.....D. W. Grant
Chairman, Saskatchewan Assessment Commission.....C. L. Wells
Commissioner, Bureau of Labour and Public Welfare.....C. A. Scott
Commissioner, Northern Areas Branch...G. J. Matte
Director of Relief.....W. W. Dawson
Director of Municipal Auditing and Accounting.....L. Jacobs

DEPARTMENT OF PUBLIC HEALTH

Minister.....Hon. J. M. Uhrich
Deputy Minister and Registrar General, (in charge of Registration of Births, Marriages and Deaths), Dr. R. O. Davison
Medical Officer and Acting Deputy Minister, C. F. W. Hames, B.A., M.D., D.P.H. (On Active Service)
Acting Medical Officer.....Dr. J. W. Lord
Director of Communicable Disease Division, F. C. Middleton, M.D., D.P.H.
Director of Sanitation.....J. G. Schaeffer, B.Sc.
Director Provincial Laboratory. Dr. Frances G. McGill
Director of Nursing Services and in charge of School Medical Inspection. Miss Ruby Simpson, O.B.E., R.N.
Provincial Analyst, W. A. Riddell, B.A., B.Sc., M.Sc., Ph.D.
Acting Chief Clerk.....W. Sandstrom
Supervisor Office of Reg'r General.....F. Hill
Provincial Artist and Scrivener.....J. H. LeeGrayson

Saskatchewan Cancer Commission

Chairman.....Dr. R. O. Davison
Deputy Chairman.....Dr. L. A. Roy
Member.....Dr. R. McAllister, F.R.C.S. (Edin.)
Medical Director.....Dr. H. C. George
Radio-Therapist and Associate Medical Director, Dr. A. W. Blair
Secretary.....Dr. F. C. Middleton

Consultative diagnostic and treatment clinics in Regina and Saskatoon. Emanation Plant in University at Saskatoon.

Health Services Board

Chairman.....Dr. R. O. Davison
Members.....Dr. D. P. Miller and M. S. Anderson
Acting Secretary.....W. Sandstrom, Regina

Hospitals for Mentally Ill, etc.

Prov. Hospital, North Battleford (Supt.), Dr. J. W. MacNeill, LL.D. also Commissioner of Mental Services.
Bursar.....J. L. Blyth
Provincial Hospital, Weyburn, (Supt.), Dr. A. D. Campbell.
Bursar.....B. F. Fleury

Saskatchewan Anti-Tuberculosis League

Director of Medical Services and General Supt., Dr. R. G. Ferguson
Fort Qu'Appelle Sanatorium (Supt.), Dr. T. W. Hamilton
Saskatoon Sanatorium, (Supt.)..Dr. H. C. Boughton
Prince Albert Sanatorium (Supt.)..Dr. R. W. Kirkby

GOVERNMENT AIDED HOSPITALS
(H. =Hospital)

Arcola, Brock Union H. Assiniboia, Union H. Bengough, Municipal H. Bienfait, Community H. Biggar, St. Margaret's H. Birch Hills, General H. Broadview, St. Michael's H. Cabri, Union H. Canora, Hugh Waddell Memorial H. Carrot River, Mitchel Memorial H. Central Butte, Victorian H. Cudworth, St. Michael's H. Davidson, Union H. Dodsland, Community H. Eatonia, Union H. Edam, Lady Minto H. Elrose, Community H. Esterhazy, St. Anthony's H. Estevan, St. Joseph's H. Eston, Union H. Foam Lake, Foam Lake H. Frontier, Community H. Gravelbourg, St. Joseph's H. Gull Lake, Union H. Hafford, Hafford H. Herbert, Community H. Humboldt, St. Elizabeth H. Ile A La Crosse, St. Joseph's H. Indian Head, Union H. Kamsack, King Edward H. Kelvington, Union H. Kerrobert, Union H. Kincaid, Community H. Kindersley, Union H. Kinistino, District H. Lampman, Union H. Lashburn, Union H. Leader, Town H. Lestock, St. Joseph's H. Lloydminster, Union H.

Macklin, St. Joseph's H. Maple Creek, General H. Meadow Lake, Meadow Lake H. Melfort, Lady Minto H. Melville, St. Peter's H. Milden, Community H. Moose Jaw, General H. Moose Jaw, Providence H. Moosomin, General H. Nipawin, Lady Grey H. Nokomis, Community H. North Battleford, Notre Dame H. Oxbow. Union H. Ponteix, Gabriel H. Preeceville, Community H. Prince Albert, Holy Family H.; Victoria H. Rabbit Lake, Rose Gill H. Regina, General H.; Grey Nuns' H. Rosetown, Union H. Rose Valley, Union H. Rosthern, Community H. Rouleau, Community H. Saskatoon, City H.; St. Paul's H. Scott, Municipal H. Shaunavon, Union H. Smeaton, W.M.S. H. Swift Current, General H. Tisdale, St. Therese H. Tuxford, Community H. Unity, Union H. Vanguard, Union H. Wadena, Union H. Wakaw, Anna Turnbull H. Watrous, Manitou H. Weyburn, General H. Wilkie, Union H. Whitewood, Community H. Yorkton, Queen Victoria H.

RED CROSS OUTPOSTS

Red Cross Outposts are operated at the following points: Bracken, Carragana, Endeavour, Hudson Bay Junction, Loon Lake, Paddockwood, Pierceland, Rockglen, Tuberose, Regina (Junior Red Cross).

DEPARTMENT OF TELEPHONES AND TELEGRAPHS

Minister.....Hon. W. J. Patterson
Deputy Minister.....H. W. Warren
Commercial Superintendent.....B. Jones
Traffic Superintendent.....C. W. Doody

DEPARTMENT OF NATURAL RESOURCES

Minister.....Hon. W. F. Kerr
Deputy Minister.....J. Hill
Director of Lands.....L. C. Paterson
Director of Forests.....E. H. Roberts
Superintendent of Mines.....E. Swain
Geologist.....W. Hastings
Chief Game Guardian.....E. Forsythe
Director, Natural History Museum.....F. A. Dunk

Insurance Branch
Superintendent of Insurance and Administrator of Security Frauds Prevention Acts.....A. E. Fisher

Teachers' Superannuation Commission
Chairman.....N. L. Reid
Secretary.....W. J. McNeely

Workmen's Compensation Board
Chairman.....W. F. Dunn
Secretary.....T. L. Elliott

Local Government Board
Chairman.....S. P. Grosch
Secretary.....H. Hume

Public Service Commission
Commissioner.....F. W. G. Miles (enlisted)
Acting Commissioner.....W. P. Turner

Public Service Superannuation Board
Chairman.....F. W. G. Miles (enlisted)
Acting Chairman.....T. Lax
Secretary.....W. P. Turner

Board of Revenue Commissioners
Chairman.....F. W. G. Miles (enlisted)
Acting Chairman.....T. Lax
Secretary.....P. Bradley

Saskatchewan Liquor Board, Regina
(Controlled Sale in Government Stores.)
Chairman.....N. B. Williams
Chief Executive Officer.....F. Edwards

Saskatchewan Power Commission
(Hon. J. W. Estey, Minister-in-Charge)
Commissioner.....L. A. Thornton
Secretary.....A. Hayworth

Commissioner, Bureau of Publications, Tourist Bureau, Travelling and Open Shelf Libraries, S. J. Latta
Secretary of Committee on Archives.....S. J. Latta
Commissioner Mothers' Allowances and Child Protection.....L. B. Ring
Director, Evacuee Child Placement.....Miss Phin
Commissioner, Old Age Pensions.....W. C. Mills
Minimum Wage Board, C. A. Scott, Regina, *Chairman*
Sask. Farm Loan Board.....J. W. Blyth, *Chairman*
Debt Adjustment Board, Regina.....N. C. Byers
Milk Control Board..B. A. Cooke, *Chairman* (enlisted)
E. Carr, *Acting Chairman*

DEPARTMENT OF EDUCATION

Minister, Hon. Hubert Staines, B.A.
Deputy Minister, J. H. McKechnie, M.A., LL.B., D.Paed.
Registrar, R. J. Davidson, B.A., B.Paed.
Director of School District Organization, N. L. Reid, B.A.
Director of Curricula and Correspondence Instruction, A. B. Ross, M.A.
Director of Teacher Training and Supervision, G. B. Stillwell, M.A., D.Paed.
Regional Director, Dominion-Provincial War Emergency Training Programme, W. A. Ross, M.A.
Supervisor of Audio-Visual Instruction, Morley P. Toombs, M.A., M.Ed.
Manager, Book Bureau, Regina, M. P. Ehman.

NORMAL SCHOOLS, ETC.

Principal, Regina Normal School, G. N. Griffin, M.A., B.Ed.
Principal, Saskatoon Normal School, C. P. Seeley, M.A.
Principal, Moose Jaw Normal School, G. A. Brown, B.A., B.Paed.
Principal Industrial School for Boys, Regina, Stanley Clark, B.A., M.Ed. (on active service)
Acting Principal Industrial School for Boys, Regina, C. I. Thacker, B.A., B.Ed.
Superintendent, School for the Deaf, Saskatoon, A. E. Chatwin, M.C., B.A., D.Paed (on active service)
Acting Superintendent, School for the Deaf, Saskatoon, C. W. Downer, B.A.
Principal, Government Correspondence School, Regina, A. F. Scoular, B.A.

Health inspection in schools is looked after by Dept. of Public Health.

SUPERINTENDENTS OF HIGH SCHOOLS

G. R. Anderson M.A., D.Paed., Lorne F. Titus, B.A., B.Paed. (Parliament Buildings, Regina).

SUPERINTENDENTS OF SCHOOLS

F. R. Bolton, B.A., B.Ed., Radville
A. C. Bowes, B.A., B.Ed., Turtleford
E. J. Brandt, B.Sc., B.Paed., Balcarres
W. D. Brennan, B.A., B.Ed., Kindersley
A. R. Brown, B.S.A., Lloydminster
G. J. Buck, B.Sc., M.Ed. (On Active Service)
E. T. Crough, B.A., B.Paed., 6 Ayers Apts., Saskatoon
W. J. Drimmie, B.A., Radisson
R. H. C. Ferris, B.A., Shell Lake
W. R. Francis, B.A., Kerrobert
J. R. Fraser, B.A., Assiniboia
F. M. Glazier, B.Sc., B.Ed. Turtleford
G. A. Gosselin, B.A., B.Ed., Meadow Lake
R. B. Gould, B.A., B.Ed., Grenfell
W. W. Harris (On Active Service)
F. T. Hawryluk, B.A., B.Ed., Nipawin
D. L. Hicks, B.A., Watrous
R. H. Hunter, B.A., B.Ed., Outlook
G. R. Hutchings, B.A., Biggar
Campbell Innes, M.A., Battleford
C. G. Kruger, B.A., B.Ed., Rosthern
Wm. Lewis, B.A., B.Paed., 285 Angus Cres., Regina
A. J. Loeppky, B.A. Herbert
F. S. Lucas, B.A., B.Ed., Canora
J. R. Martin, B.A., B.Paed., 269 Third Ave., Yorkton
Robert C. Moir, B.A., B.Paed., Govan
Joseph P. Muller, B.A., B.Paed., Weyburn
P. B. Murphy, B.A., Humboldt
D. C. MacFadyen, M.A., B.Ed., Maple Creek
J. Maclennan, B.A., Gull Lake
John MacLeod, M.A., B.Paed., (On active service)
J. R. McMonagle, B.A., B.Paed., Swift Current
R. J. Penny, B.Sc., B.Ed., Shaunavon
C. H. Piercy, B.A., Kinistino
G. D. Robertson, B.A., B.Paed., Davidson
F. W. Rowan, B.A., 2936 College Ave., Regina
W. P. Sexsmith, B.A., B. Ed., Rosetown
D. J. Sheehan, B.A., B.Ed., Meyronne
R. E. Sparkes, Wadena
H. L. Stephenson, B.A., B.Ed., Melville
J. W. Tait, B.C.L., M.A., B.Paed., Ph.D. 1223 5th Ave., Moose Jaw
W. B. Thomson, B.A., B.Paed. Arcola
J. T. Tomlinson, B.A., Prince Albert
M. A. Tripp, M.A., Moosomin
W. R. Waind, B.A., B.Paed., Kamsack
T. W. H. Williams, M.A., B.Paed., 519 12th St., Saskatoon
H. L. Winter, B.A., B.Paed., (On Active Service)
P. J. Worobetz, B.A., B.Ed. (on Active Service).

COURTS, JUDGES, ETC.

COURT OF APPEAL

Chief Justice of Saskatchewan—Hon. William Melville Martin.

Puisne Judges of Appeal—Hon. P. E. Mackenzie, Hon. Percival Hector Gordon, Hon. Thomas C. Davis, Hon. Hector Y. MacDonald.

Registrar and Taxing Officer—Robert Charlton, Regina.

COURT OF KING'S BENCH

Chief Justice—Hon. J. T. Brown.

Puisne Judges of King's Bench—Hon. G. E. Taylor, Hon. J. F. L. Embury, Hon. H. V. Bigelow, Hon. D. Maclean, Hon. P. M. Anderson, Hon. Adrien Doiron.

Registrar—R. Charlton, Regina.

OFFICIALS AT REGINA

Attorney-General—Hon. J. W. Estey, K.C., Regina.

Deputy Attorney-General—Alex. Blackwood, K.C.

Registrar—R. Charlton

Registrar in Bankruptcy—R. Charlton

Inspector of Legal Offices—D. M. Woodhams

Master of Titles—P. S. Stewart, K.C.

Local Registrar, Clerk District Court, Clerk Surrogate Court—Assiniboia, W. J. Butler; Arcola, W. L. Cornell, Deputy; Moosomin, J. E. Love; Yorkton, A. V. Quinn; Regina, R. Charlton; Moose Jaw, H. A. Sims; Saskatoon, D. G. Thomas, Prince Albert, A. J. E. Hansen; Battleford, G. Cockburn; Melville, J. Watson, Weyburn, W. J. Jolly; Swift Current, T. C. Hill Humboldt, H. J. Cumming; Kerrobert, J. E. Rodney Estevan, W. T. Moore; Wilkie, C. H. Irvine; Kindersley, W. R. Gordon; Melfort, D. J. McCarthy; Shaunavon, T. L. Ferguson; Gravelbourg, Ernest Colpron Wynyard, F. A. Hulks.

Sheriffs and Deputy Sheriffs—Assiniboia, W. J. Butler, Miss M. I. Scott, Deputy; Arcola, W. L. Cornell, Deputy; Moosomin, J. E. Love; Yorkton, A. V. Quinn; Regina, D. C. Fyffe, L. A. Morris, Acting Deputy; Moose Jaw A. P. Atkins; Saskatoon, E. J. Shaver, Acting Sheriff, J. B. Young, Acting Deputy Prince Albert, A. J. E. Hansen, H. W. Collins, Deputy Battleford, G. Cockburn, H. C. Burlingham, Deputy Melville, J. Watson, J. Lukey, Deputy; Weyburn W. J. Jolly, Miss I. Gavroy, Deputy; Swift Current T. C. Hill, W. R. Mott, Deputy; Humboldt, H. J. Cumming, J. Crowe, Deputy; Kerrobert, James E. Rodney Miss D. M. Messenger, Deputy; Estevan, W. T. Moore, W. H. S. Glew, Deputy; Wilkie C. H. Irvine, Miss Mary E. Thorpe, Deputy; Kindersley, W. R. Gordon, John Campbell, Deputy; Shaunavon, T. L. Ferguson, Miss M. L. Brophy, Deputy; Melfort, D. J. McCarthy E. L. Truemner, Deputy; Gravelbourg, E. Colpron, Miss Lucille J. Dunras, Deputy; Wynyard, F. A. Hulks, Miss E. M. Goodman, Deputy.

OFFICIAL ADMINISTRATORS

DISTRICT	OFFICIAL ADMINISTRATOR
Assiniboia	Executors & Administrators Trust Co., Limited, Moose Jaw.
Arcola	The Canada Permanent Trust Co., Regina.
Moosomin	The Sterling Trust Co., Regina.
Regina	The Western Trust Company, Regina.
Moose Jaw	The Executors and Administrators Trust Co., Ltd., Moose Jaw.
Prince Albert	The Canada Permanent Trust Co., Regina.
Weyburn	The Canada Permanent Trust Co., Regina.
Swift Current	Northern Trust Company, Regina.
Estevan	The Canada Permanent Trust Co., Regina.
Yorkton	The Sterling Trust Corp., Regina.
Saskatoon	The Western Trust Co., Regina.
Battleford	The Northern Trusts Company, Regina.
Melville	The Sterling Trust Corporation, Regina.
Humboldt	The Sterling Trust Corp., Regina.
Kerrobert	The Canada Permanent Trust Co., Regina.
Wilkie	Retailers Trust Co., Saskatoon.
Kindersley	The Executors & Administrators Trust Co. Ltd., Moose Jaw.
Shaunavon	The Western Trust Company, Regina.
Melfort	The Western Trust Co., Regina.
Gravelbourg	Executors and Administrators Trust Co., Ltd., Moose Jaw.
Wynyard	The Sterling Trust Corpn., Regina.

AGENTS OF THE ATTORNEY-GENERAL

NAME	JUDICIAL DISTRICT
D. J. Mitchell	Weyburn
J. I. Donnelly	Swift Current
L. T. McKim, K.C.	Melville
L. C. R. Batten, K.C.	Humboldt
R. D. Newsome	Estevan
E. B. Hutcherson, K.C.	Kerrobert
R. E. Nay, K.C.	Wilkie
H. E. Sampson, K.C	Regina
W. M. Rose, K.C.	Moose Jaw
R. F. Hogarth, K.C.	Saskatoon
W. G. E. Campbell	Arcola
W. L. Clink, K.C.	Battleford
H. H. Towill	Moosomin
V. R. Smith, K.C.	Yorkton
G. M. Salter, K.C.	Prince Albert
G. E. Kinsman, K.C.	Kindersley (Address Elrose)
C. E. Bradley	Shaunavon
J. N. Gale	Melfort
R. J. Hawthorne, K.C.	Assiniboia
E. G. Jones	Gravelbourg (Address Wynyard [Hodgeville)
H. A. Whitman, K.C.	

DISTRICT COURT JUDGES

DISTRICT	JUDGE *His Honour:*	ADDRESS
Prince Albert	A. E. Doak	Prince Albert
Moosomin	J. A. M. Patrick	Moosomin
Saskatoon	J. F. Bryant	Saskatoon
Yorkton	A. Ross	Yorkton
Arcola	J. H. McFadden	Arcola
Battleford	A. E. Bence	Battleford
Moose Jaw	G. W. McPhee	Moose Jaw
Regina	J. W. Hannon	Regina
Weyburn	E. S. Wilson	Weyburn
Swift Current	W. O. Smyth	Swift Current
Humboldt	J. M. Hanbidge	Humboldt
Kerrobert	W. J. Leahy	Kerrobert
Kindersley	R. B. Mills	Kindersley
Estevan	E. R. Wylie	Estevan
Wilkie	A. E. Bence. (Actg.)	Battleford
Melville	H. M. P. deRoche.	Melville
Shaunavon	A. G. Mackinnon	Shaunavon
Melfort	H. C. Pope	Melfort
Assiniboia	Thos. Gallant (Actg.)	Gravelbourg
Gravelbourg	Thos. Gallant.	Gravelbourg
Wynyard	J. M. Hanbidge (Actg)	Humboldt

BANKRUPTCY

King's Bench Judges have jurisdiction in bankruptcy. For Official Receivers and Registrars, *see Index.*

REGISTRATION OF INSTRUMENTS

Bills of Sale, Chattel Mortgages, Hire Receipts, Lien Notes, Conditional Sales, etc., must be registered with the Registration Clerk of the District in which the chattels are delivered. These are the Local Registrars at top of next page:—

LOCAL REGISTRARS AND DEPUTY LOCAL REGISTRARS

Estevan—W. T. Moore, Local Registrar; W. H. S. Glew, Deputy Local Registrar.

Weyburn—W. J. Jolly, Local Registrar; Miss I. Gavroy, Deputy Local Registrar.

Kerrobert—J. E. Rodney, Local Registrar.

Swift Current—T. C. Hill, Local Registrar; W. R. Mott, Deputy Local Registrar.

Melville—J. A. Watson, Local Registrar: J. Lukey, Deputy.

Humboldt—H. J. Cumming, Local Registrar; John Crowe, Deputy Local Registrar.

Kindersley—W. R. Gordon, Local Registrar, J. Campbell, Deputy.

Wilkie—C. H. Irvine, Local Registrar; Miss Mary E. Thorpe, Deputy.

Regina—R. Charlton, Local Registrar; J. J. McCarthy and Thomas Rae, Deputy Local Registrars.

Arcola—W. L. Cornell, Deputy Local Registrar.

Moosomin—J. E. Love, Local Registrar.

Shaunavon—F. L. Ferguson, Local Registrar; (Miss) M. L. Brophy, Deputy.

Yorkton—A. V. Quinn, Local Registrar.

Moose Jaw—H. A. Sims, Local Registrar; J. W. Jamieson, Deputy Local Registrar.

Saskatoon—D. G. Thomas, Local Registrar; G. A. Timperley, Deputy Local Registrar.

Prince Albert—A. J. E. Hansen, Local Registrar; M. Findlay, Deputy Local Registrar.

Battleford—J. Cockburn, Local Registrar; H. C. Burlingham, Deputy Local Registrar.

Melfort—D. J. McCarthy, Local Registrar; E. L. Truemner, Deputy Local Registrar.

Assiniboia—W. J. Butler, Local Registrar; (Miss) M. I. Scott, Deputy Local Registrar.

Gravelbourg—E. Colpron, Local Registrar; Miss Lucille J. Dupras, Deputy.

Wynyard—F. A. Hulks, Local Registrar; Miss E. M. Goodman, Deputy.

POLICE MAGISTRATES

CITY POLICE MAGISTRATES

W. B. Scott, K.C.	Regina
G. R. Trethewey, K.C.	Moose Jaw
F. M. Brown, K.C.	Saskatoon
James Graham, K.C.	Weyburn
S. J. A. Branion, K.C.	Prince Albert
A. B. Elliott, K.C.	Swift Current

PROVINCIAL POLICE MAGISTRATES

NAME	ADDRESS
S. J. A. Branion, K.C.	Prince Albert
A. B. Elliott, K.C.	Swift Current
J. C. Martin, K.C.	Weyburn
J. T. Leger	Saskatoon
J. E. Lussier	Prince Albert
A. MacDonald	Rosetown
E. S. Williams, K.C.	Regina
G. C. Thomson	Swift Current
G. R. Trethewey, K.C.	Moose Jaw
S. McD. Mighton	Battleford
J. Graham, K.C.	Weyburn
S. H. Potter	Melville
G. Hebert	Meadow Lake
O. F. Wright	Flin Flon
C. D. C. Blackburn	St. Walburg
R. S. E. Walshe, K.C.	Nipawin

LAND REGISTRATION DISTRICTS

The Land Titles Act provides for registration of titles according to the Torrens System

PROVINCE OF SASKATCHEWAN

THE REGINA LAND REGISTRATION DISTRICT.—
Registrar, P. S. Stewart, K.C., Regina.
Deputy Registrar, T. H. Hewitt, Regina.

ARCOLA LAND REGISTRATION DISTRICT.—
Registrar, T. A. Patterson, Arcola; O. G. Backes, Arcola, Deputy.

MOOSE JAW LAND REGISTRATION DISTRICT.—
Registrar, A. R. Rorison, Moose Jaw.
Deputy Registrars, John Hunter and Miss M. E. Brown, Moose Jaw.

BATTLEFORD.—
Registrar, J. A. Prince, Battleford.
Deputy Registrar, J. T. Dewan, Battleford.

PRINCE ALBERT.—
Registrar, J. J. Kraus, Prince Albert.
Deputy Registrar, A. E. Stewart, Prince Albert.

THE YORKTON LAND REGISTRATION DISTRICT.—
Registrar, D. Morrison, Yorkton.
Acting Deputy Registrar, W. G. Milligan, Yorkton.

THE SASKATOON LAND REGISTRATION DISTRICT.—
Registrar, A. W. Robinson, Saskatoon.
Deputy Registrar, C. T. Towill, Saskatoon.

THE MOOSOMIN LAND REGISTRATION DISTRICT.—
Registrar, C. V. Truscott, Moosomin.
Deputy Registrar, G. T. Jenner, Moosomin.

HUMBOLDT LAND REGISTRATION DISTRICT.—
Registrar, H. Smethurst, Humboldt.
Deputy Registrar, R. C. Murphie, Humboldt.

SWIFT CURRENT LAND REGISTRATION DISTRICT.—
Registrar, W. E. Jopp Swift Current.
Deputy Registrar, H. Bower, Swift Current.

PROVINCE OF SASKATCHEWAN

CITIES, TOWNS, AND VILLAGES, WITH CLERKS AND SECRETARY-TREASURERS

Chairman, Saskatchewan Assessment Commission, Colin L. Wells, Legislative Bldg., Regina.
Secretary, Local Government Board, B. W. Hume, Legislative Bldg., Regina.
Secretary, Saskatchewan Urban Municipalities Assoc'n, W. E. Hodge, Moose Jaw.
Secretary, Municipal Hail Insurance Ass'n, E. G. Hingley, Leader-Post Bldg., Regina, Sask.

There are 8 Cities, 82 Towns, 390 Villages and 302 Rural Municipalities. The Secretary of the Saskatchewan Ass'n of Rural Municipalities is J. J. McGurran, 608 McCallum-Hill Block, Regina, Sask. There are also 85 Local Improvement Districts, administered by the Provincial Government. There are no counties in Saskatchewan.

Municipal Elections are held Fourth Monday in November

Cities	City Clerks	Cities	City Clerks	Cities	City Clerks
Moose Jaw	D. Craven	Regina	George Beach	Weyburn	K. W. Blow
N. Battleford	P. Hewitt	Saskatoon	M. C. Tomlinson	Yorkton	H. M. Jackson
Prince Albert	L. W. Andrew	Swift Current	F. J. Ashford		

CITIES, TOWNS, VILLAGES IN SASKATCHEWAN—*Continued*

Towns	Town Clerks	Towns	Town Clerks	Towns	Town Clerks
Alameda	T. H. Truscott	Gull Lake	J. L. Tetreau	Qu'Appelle	A. E. Nicholls
Alsask	D. J. Millar	Hanley	J. E. McGuire	Radisson	W. J. Gold
Arcola	P. B. Thomson	Herbert	T. Holmes	Radville	M.L.M. Skelton
Asquith	C. V. Henderson	Humboldt	J. E. Cameron	Rosetown	W. Mullen
Assiniboia	R. N. Lingard	Indian Head	John Law	Rosthern	F. M. Hodson
Balgonie	P.H.B. Townsend	Kamsack	W. G. Blewett	Rouleau	R. H. Carter
Battleford	H. C. Adams	Kerrobert	M. Barkwell	Saltcoats	E. R. Riglin, (Actg.)
Biggar	Frank Hopkins	Kindersley	L. P. Kincaid		
Bredenbury	M. B. Belcher	Langham	J. G. Stockan	Scott	C. N. Smith
Broadview	R. H. Adams	Lanigan	L. F. Bence	Shaunavon	F. G. Horsey
Cabri	F. S. Millard	Leader	C. O. Sargeant	Sintaluta	E. E. Mitchell
Canora	P. Keith	Lemberg	W. M. Laidman	Star City	B. J. O'Connor
Carlyle	C. F. Kempton	Lloydminster	John C. Davies	Strasbourg	Chas. H. Chapin
Carnduff	R. E. Mains	Lumsden	H. G. Thompson	Sutherland	A. C. Hayden
Caron	H. B. Lowe	Macklin	AWA.Corscadden	Tisdale	G. M. Creed
Craik	C. R. Hamsworth	Maple Creek	C. H. Stockdale	Unity	J. M. Jensen
Davidson	K.H Ketcheson	Meadow Lake	W. A. Stimpson	Vonda	D. Lepage
Delisle	R. E. Smith	Melfort	E. D. Carwardine	Wadena	G. F. Gillespie
Duck Lake	M. J. Dubois	Melville	T. G. Carlton	Wapella	G. Chapman
Eastend	B. S. Walters	Milestone	E. J. Harding	Watrous	N. Bracewell
Estevan	A. B. Stuart	Moosomin	R. G. McCrea	Watson	J. S. Steinke
Eston	David Burns	Morse	A. G. Morgan	Whitewood	J. A. Wilson
Fleming	G. C Durnin	Mortlach	F. H. Stinson	Wilkie	T. A Dinsley
Foam Lake	S. F. Knobel	Nipawin	M. C. McRae	Wolseley	T. W Tiller
Francis	S. Mars	Nokomis	J. I. Jamieson	Wynyard	T. G. Wilson
Govan	M Hocking	Ogema	E. A. Kilpatrick	Yellow Grass	L. C. Locke, (Actg.)
Gravelbourg	F. Longpré	Outlook	W. L. Eastham		
Grenfell	E. G. MacKay	Oxbow	R. A. V. Bennett	Zealandia	H L. Morrison

Villages	Secretary-Treas	Villages	Secretary-Treas	Villages	Secretary-Treas.
Abbey	F. E. McDonald	Carmichael	W. B. Hurst	Ernfold	D. N. Drennan
Aberdeen	J. D. Evans	Carrot River	E. P. Johnson	Esterhazy	Vernon Flook
Abernethy	A. Runciman	Cavell	E. R. Dunnett	Ettington	W H. Cowan
Adanac	A. G. Flint	Central Butte	H. Coulson	Evesham	W. H MacLeod
Admiral	T. H. McKim	Ceylon	A. O. Heaney	Eyebrow	J. M. Hainer
Alida	J. L. Rannie	Chamberlain	Harry Cork (Off Councillor)	Fairlight	L Buehler
Allan	R. J. Weninger			Fenwood	A. C. Beale
Alvena	N. J. Soroka	Chaplin	W. R. Cantlon	Fielding	A. M. Phillips
Amulet	J. Anderson	Churchbridge	W. E. R. Sim	Fife Lake	H. Maddocks
Aneroid	Miss L. B. Elliott	Climax	H. A. V. Thorne	Fillmore	W. O. Turnbull
Antler	D. Hean	Coderre	W. J. Wilton	Findlater	J. E. Cameron
Arborfield	H. E. Dick	Codette	D. Carlton	Flaxcombe	J. B. Willey
Ardath	R J. Rae	Colgate	P. N. Hayward	Forget	J. A. Toupin
Ardill	M. H. Fisher	Colonsay	R. A. Baird	FortQu'Appelle	M O. Harrison
Arran	A J. Bodnarczuk	Conquest	E. M. Axness	Forward	T. A. Neely Pangman (Off.Councillor)
Atwater	W. J. Jones	Consul	Mrs. D. V. Pelkey		
Avonlea	H. A. Cathro	Coronach	Mrs. M. A. Davies		
Aylesbury	A. A. Allison	Craven	R. Brown	Fox Valley	J. H. Schmidt
Balcarres	Allan Hudson	Creelman	Geo Abbott	Frobisher	R. L. Klaholz
Bangor	J. E. Jones	Cudworth	J. Waldbillig	Frontier	Geo. Gilbertson
Bateman	Reg. Dayman	Cupar	Geo. E. Penfold	Gainsborough	John Young
Beatty	G. W. Hagglund	Cut Knife	Mrs. K. E. Ross	Girvin	J. C. Stewart
Beechy	A W Phillips	Dafoe	R. Olson	Glaslyn	Jno. Hills
Belle Plaine	J. L. Brentnell	Dalmeny	A. Warkentin	Glenavon	Chas. S. Stone
Bengough	W C. Williams	Darmody	R. D. Pomeroy, (Off. Councillor)	Glen Ewen	Eph McIlmoyl
Benson	P. Turgeon			Glenside	J. B. Stoehr
Bethune	J S. Rowand	Debden	L. P. Labrecque	Glidden	G. V Couper
Bienfait	H. D Felgate	Denholm	W. J. Beaumont	Golden Prairie	P. F. Trout
Big River	J. S. Forbes	Denzil	J. A. Kraft	Goldfields	
Birch Hills	H. G. Edgington	Dilke	L. Minielly	Goodeve	Mrs. M. Burak
Birsay	D. A. B. Cameron	Dinsmore	G. W. Mogan	Goodwater	E. J. Verity
Bladworth	F. C. Brewer	Disley	W. T. Edmiston	Grayson	F. G. Schramm
Blaine Lake	A. Janzen	Dodsland	T G H. Lewis	Griffin	G. Morton
Borden	S. Ferguson	Dollard	Wm. Past, Sr.	Guernsey	Cyril Stackhouse
Bounty	Sam'l Adair	Domremy	A. G. Molstad	Hafford	N. Sawasy
Bracken	W. A. Gillis	Drake	E. A. Jackson	Hague	J. S. Heinrichs
Bradwell	Brock Carlton	Drinkwater	W. L. Sanborn	Halbrite	J. A Kjeldson
Bridgeford	C. N. Ott, (Actg)	Druid	J. Moffat	Handel	A. J. Leier
Briercrest	G. C. Atkinson	Dubuc	H. Allen	Hardy	C. Murray
Brock	E. Marshall	Duff	L. W. Heslip	Harris	E. Cram
Broderick	C. A. Brown	Dunblane	Oscar Amerud	Hawarden	W X. Jones
Bromhead	Jas. Humble	Dundurn	F. J. N. Row	Hazenmore	T. H. Bristow
Brownlee	C. H. Birch	Duval	A. J. Falconer	Hepburn	F. J. Baerg
Bruno	R. Klaser	Dysart	John Adolf	Herschel	Jas M.Ballentine
B-Say-Tah	A. A. Mitchell, 441 Leopold Cresct. Regina.	Earl Grey	S. J. Morrison	Heward	Hugh Wright
		Eatonia	F. Wardill	Hodgeville	Henry Dray
Buchanan	A. K. Diakuw	Edam	V.E.A Mowbray	Holdfast	J. P. Deis
Bulyea	W. Shaw	Edenwold	J. R. Galenzoski	Horizon	N. M. Hackney
Burstall	W. P. Rolick	Elbow	R. H. Heane	Hubbard	Mrs. M E. Watkins
Cadillac	John Ness	Elfros	M. F. R. Aird		
Calder	Chris H.Schroder	Elrose	G E Kinsman	HudsonBayJct	J. Ryan
Canwood	J. W. Turton	Elstow	L. J. Sanderson	Hughton	V. H. Turple
Carievale	D. H. Dean	Englefeld	J. F. Schwing-hammer	Humboldt Beach	C. A. Thompson, Humboldt

CITIES, TOWNS, VILLAGES IN SASKATCHEWAN—*Continued*

Villages	Secretary-Treas.
Hyas	H. A. Oman
Imperial	E P St. John
Insinger	S. N. Sawchuk
Instow	J. M. Mooney
Invermay	A. Bull
Ituna	H M Rayner
Jansen	G. C. Walsh
Jasmin	F. Hilson
Kandahar	D. Demarais
Keeler	C. A. Stuart
Kelfield	Geo. A. Weese
Kelliher	J. T. Goddard
Kelvington	H. S. Lyne
Kenaston	J. A. Sandilands
Kendal	F. X. Rink
Kennedy	P. W. Swan
Khedive	A. Quehen
Killaly	A Bachmann
Kincaid	W. K. Gordon
Kinistino	F M Purdy
Kinley	H. J. Wheeler
Kipling	J. A. Gagne
Kisbey	W. H. Bruce
Krydor	W Martinovich
Kyle	O. D. Jacobs
Lafleche	R. C. Davidson
Laird	G. P. Friesen
Lake Lenore	T Hoenmans
Lampman	W. Shaw
Lancer	J. B. Cross
Landis	N R Sloan
Lang	W.M. Richardson (Off. Councillor)
Langenburg	J. J. Betz
Lashburn	W T McMurdo
Laura	B. L. Van Slyck
Lawson	A. J. Grieve
Leask	H. K. Elder
Lebret	A. V. O'Toole
Leipzig	R. G. Ruddell
Lemsford	L. Overbye
Leney	R. T. Carr
Leross	S. Crabtree
Leroy	J F Spicer
Leslie	H. N. Krewaldt
Lestock	C. C. Ward
Liberty	A. E. Bishop
Limerick	R. Marshall
Lintlaw	A N Smedstad
Lipton	P. Seel
Lockwood	E D. Gardiner
Loreburn	R. W. Ashworth
Loverna	Wm H Brown
Lucky Lake	Mrs. E. V. McCurdy
Lumsden Beach	J.E.Cooper, 2069 Cameron St. Regina
Luseland	J. F. Love
Macoun	T. W. Dwyer
Macrorie	H. A. Harvey
Madison	L. E. Turley
Maidstone	H. Ball
Major	R. J. Coulter
Manitou Beach	T. R Strachan,
Mankota	E. L. Grupar
Manor	J. J. McEachen
Mantario	K. L. Robinson
Marcelin	E. Boucher
Marengo	J A Faubert
Margo	C. R. Asay
Markinch	W. T. Leggatt
Marquis	F F Hurd
Marsden	M. L. Swenarchuk
Marshall	Thos. Whiteley
Maryfield	R. A. McCallum
Mawer	J Nouch
Maymont	S. Dolden
Mazenod	R E Davis
Meacham	B L Walsh
Meath Park	F. P. Karasiuk
Medstead	F. E. Bender
Mendham	J. A. Lerner
Meota	Mrs. K. A. Ackrill
Mervin	H. G. Cottam
Metinota	G. E. M. Harris, 1131 Main St., N. Battleford
Meyronne	G. H. Stephenson
Midale	P. H. Barker
Milden	C. E. Mills
Montmartre	Conrad Dozois
Mossbank	A. E. Crosby
Muenster	P Weber
MacNutt	J Zoech
McGee	W. E. Saby
McTaggart	V C. Ward
Naicam	D. J. Granda
Netherhill	H. A. Skinner
Neudorf	H. G. H. Voigt
Neville	B. MacNeill
Norquay	J A Hymers
North Portal	R G Smith
North Regina	E. J. Buckaway
Odessa	J. P. Frasz
Orkney	J G. Taylor
Osage	F. C. Rawlinson
Otthon	Alex Toth
Palmer	R. E. Davis (Off. Counc'lr) Mazenod
Pangman	W. C. Frindell
Parkbeg	J A. Upton
Parkside	R. McIntosh
Paynton	L. R. Fitt
Pelly	C P B. Dundas
Pennant	Miss G. Mitchell, (Actg.)
Pense	W Davidson
Penzance	C. W. Kennedy
Perdue	W W Taylor
Piapot	D. A. Johnstone
Plato	A. H. Hicks
Plenty	A. M. Percival
Plunkett	W H. Lamming
Ponteix	J. O. Tourigny
Porcupine Plain	W. F. Cappell
Portreeve	A. E. Keays
Preeceville	A. A. Clements
Prelate	W. Stephenson (Off. Counc'lr) Leader
Primate	F H Smith
Prudhomme	R K Guilmette
Punnichy	E. J. Medland
Quill Lake	Ernest F. Smith
Quinton	Fred Seuberlich
Rabbit Lake	T. B. Banting
Rama	J. J. Matsalla
Raymore	J J Cameron
Readlyn	R. M. Dean
Redvers	R. McComb
Regina Beach	R. M Bibby
Revenue	Geo. Haaf
Rhein	D. Propp
Richard	N. W. Symonds
Richlea	J. R. Grant
Ridgedale	W F Strickert
Riverhurst	E. J. Miller
Robsart	W. A. Olmsted
Rocanville	J. D. Mercer
Roche Percee	D. McDonald
Rockglen	C. E. Sproule
Rockhaven	A. Mackenzie
Rose Valley	J. A. Westerberg
Ruddell	Mrs.F.E.Geddie
Rush Lake	D. Campbell
Ruthilda	Mrs. V. Scott
Salvador	J. S. Duncan
Saskatchewan Beach	W Rigby 2277 Stephen St.,
Sceptre	H.Gracie [Regina
Scotsguard	A. Martin
Sedley	Mrs Jane Paren
Semans	G. Mackay
Senlac	Charles Gould
Shackleton	J. W. Adair
Shamrock	Hugh D Adams
Sheho	Miss J. Kulcheski
Shellbrook	N. L. Horley
Shell Lake	G. A. V. Henry
Silton	Mrs. M. H. Davis
Simpson	F. Horning
Smiley	J. L McDonald
Southey	J. Ferguson
Sovereign	G. Holmes
Spalding	E. Hutchison
Speers	Thos.C.Crowter
Spiritwood	A. C. Snyder
Springside	M. C. Anderson
Spring Valley	F. C. Hanover
Springwater	F. Freeman
Spruce Lake	A. E. Thompson
Spy Hill	Mrs E. F. Jessup
St. Boswells	D. J. Ferguson (Off.Councillor)
St. Brieux	Louis Demay
Stenen	Jas. C. Ferguson
St. Gregor	J. Aschenbrenner
Stockholm	A. B. Sundberg
Stornoway	J. E. Mackie
Storthoaks	G. Lalonde
Stoughton	F. F. McRae
Stranraer	A. J. Sanders
Strongfield	R. Woodward
Sturgis	W. L. MacNeill
St. Walburg	R. F. Barradell
Success	C. G. Forbes
Summerberry	L. P. Robison
Swanson	H. S. Thompson
Tantallon	E. O. Bobier
Tate	Geo. W. Hager
Tessier	G. H. Johnson
Theodore	J. S. Anderson
Togo	G. H. Parker
Tompkins	Herbert E. Tyler
Torquay	P. O. Vinge
Tramping Lake	A. E. Wahl
Tribune	W. Frank
Truax	J. D. Porter
Tugaske	Geo. T. Moore
Turtleford	Basil Ward
Tuxford	H. D. Bourne
Val Marie	C. A. Brodeur
Valparaiso	Martha Clunie
Vanguard	J. W. Shannon
Vanscoy	F. H. Campbell
Vantage	A.E.Crosby (Off'l Councillor, Mossbank)
Vawn	J. N. Higgins
Venn	C. J. Martin
Veregin	M. M. Deakove
Verwood	W. S. Neville
Vibank	W.J.Dornstauder
Viceroy	W. R. Seibert
Vidora	A. C. Gilbertson
Viscount	Andrew Allan
Wakaw	R. M. Paul
Waldeck	Wm. Dunn
Waldheim	J. L. Zacharias
Waldron	J. J. Keith
Waseca	A. L. Long
Wauchope	H. H. Pittman
Wawota	C A Rolfe
Webb	S. Robertson
Weldon	Thos. Pringle
Welwyn	R. C. Webster
White Fox	Robt. Bradshaw
Wilcox	J. A. Fey
Willowbrook	A. R. Neil
Willow Bunch	L. Sylvestre
Willows	A. E Best
Windthorst	W. C. McArton
Wiseton	G. Gibson
Wishart	R. R. McRae
Wood Mountain	G. C. S. Hudson
Woodrow	Adam Stewart
Wroxton	N. Derbawka
Young	O D Ketchesor
Zelma	R. E. Lund
Zenon Park	Conrad Soucy

YUKON TERRITORY

Organized June 13th, 1898. Area—207,076 sq. miles. Population 1941 Census (preliminary) 4,687

SEAT OF GOVERNMENT—DAWSON

The Yukon was created a separate Territory in June, 1898. Provision is made for a local Government composed of a Chief Executive, styled Commissioner (since classified Controller), also an Elective Legislative Council of three members with a three year tenure of office. The Controller administers the Government under instructions from the Governor General in Council or the Minister of Mines and Resources. The Controller in Council has power to make ordinances dealing with the imposition of local taxes, sale of liquor, preservation of game, establishment of territorial offices, maintenance of prisons and municipal institutions, issue of licenses, incorporation of companies, solemnization of marriage, property and civil rights, administration of justice, and generally all matters of a local and private nature in the Territory.

TERRITORIAL COUNCIL

(Three members elected 1940, for 3 years.)

Dawson District—Andrew T. Taddie, Granville. Whitehorse District—Willard Leroy Phelps, Whitehorse.
Mayo District—Richard Gordon Lee, Mayo.

TERRITORIAL OFFICIALS

DAWSON, Y.T.

Controller.....G. A. Jeckell
Territorial Treasurer.....P. Powell
Superintendent of Roads and Public Buildings.....J. H. McNeill

EDUCATION DEPARTMENT

Superintendent of Schools.....Ronald Hulland

DOMINION OFFICIALS

DEPARTMENT OF MINES AND RESOURCES

Director, Lands, Parks and Forest Branch, Roy A. Gibson, Ottawa
Supt., Mackenzie District and Secretary Yukon Affairs.....A. L. Cumming, Ottawa
Controller (Dawson).....G. A. Jeckell
Mining Recorders: (Dawson).....George Capell
(Mayo).....S. S. M Wood
(Whitehorse)..Lawrence Higgins
Registrar, Land Titles (Dawson).....G. A. Jeckell
Legal Adviser (Dawson).....C. E. McLeod, K.C.
Assayer (Keno).....W. C. Sime

JUSTICE DEPARTMENT, DAWSON

Stipendiary Magistrate.....J. E. Gibben
Registrar and Reporter.....R. J. Love
Sheriff.....R. J. Love
Public Administrator.....C. E. McLeod, K.C.

NATIONAL REVENUE DEPARTMENT

Collector of Customs and Excise: (Dawson) J. O. Williams
(Whitehorse)...J. A. Simmons
Inspector of Income Tax (Dawson).....G. A. Jeckell

PUBLIC WORKS DEPARTMENT

Agent.....G. A. Jeckell
Government Telegraph Service, Acting Div. Superintendent (Vancouver).....R. G. Bishop

NORTHWEST TERRITORIES

Reconstituted 1st September, 1905. Area—1,309,682 sq. miles
Population 1941 Census (preliminary) 10,661

SEAT OF GOVERNMENT—OTTAWA

The Northwest Territories comprise the Territories formerly known as Rupert's Land and the Northwestern Territory, except such portions thereof as form the Provinces of Manitoba, Saskatchewan, and Alberta and the Yukon Territory, together with all British Territories and possessions in North America and all islands adjacent thereto, not included within any province, except Newfoundland and its dependencies. For administrative purposes the Territories were subdivided into the provisional districts of Mackenzie, Keewatin and Franklin by Order-in Council of the 16th March, 1918. The Northwest Territories are governed by the Commissioner, the Deputy Commissioner and five Councillors appointed by the Governor General in Council. The Commissioner in Council has power to make ordinances for the Government of the Territories under instructions from the Governor General in Council or the Minister of Mines and Resources subject to any Act of the Dominion Parliament applying to the Territories respecting such matters as direct taxation within the Territories in order to raise revenue, etc., establishment and tenure of territorial offices, maintenance of municipal institutions, licenses, solemnization of marriages, property and civil rights, administration of justice, education, public health, and generally all matters of a local nature.

TERRITORIAL COUNCIL

(Appointed by the Governor General in Council)

Commissioner, Charles Camsell, C.M.G., LL.D., F.R.S.C. *Deputy Commissioner.*—Roy Alexander Gibson.

Members of the Council.—Austin Louis Cumming, Kenneth Robinson Daly, Harold Wigmore McGill, Hugh Llewellyn Keenleyside, Stuart Taylor Wood.

Secretary—David Livingstone McKeand.

DOMINION OFFICIALS

Director, Lands, Parks and Forests Branch—Roy Alexander Gibson, Ottawa.
Superintendent Mackenzie District and Secretary Yukon Affairs, A. L. Cumming, Ottawa.
Superintendent Eastern Arctic and Secretary Northwest Territories Council, D. L. McKeand, Ottawa.
Stipendiary Magistrates — Mackay Meikle, J. A. Urquhart, C. A. Perkins, O. St Germain, D. L. McKeand.
Sheriff—Mackay Meikle, Fort Smith, N.W.T.
Registrar, Land Titles—K. R. Daly, Ottawa.
Legal Adviser—T. L. Cory, Ottawa.
Public Administrator:
(Mackenzie District)—H. Milton Martin, Edmonton, Alta.
(Franklin and Keewatin Districts)—W. M. Cory, Ottawa.
Agent and Superintendent Wood Buffalo Park—and Mining Recorder—Mackay Meikle, Fort Smith, N.W.T.
Mining Recorder, C. A. Perkins, Yellowknife.
Medical Officers:—Aklavik, L. D. Livingstone, M.D; Fort Smith, J. A. Urquhart, M.D.; Norman, J. P. Harvey, M.D.; Pangnirtung, W. N. McKee, M.D.; Resolution, J. H. Riopel, M.D.; Simpson, W. A. M. Truesdell, M.D.; Yellowknife, O. L. Stanton, M.D.; Port Radium, J. H. Macdonald, M.D.
General Foreman (Reindeer) — J. A. Parsons, Reindeer Station, Aklavik.

RELIGIOUS DENOMINATIONS AND MISSIONARY SOCIETIES

CHURCH OF ENGLAND IN CANADA

ARCHBISHOPS

Most Rev. D. T. Owen, D.D., D.C.L., Archbishop of Toronto. Primate of all Canada, 1934. See House, 186 Warren Road, Toronto, Ontario.
Most Rev. M. T. M. Harding, D.D., Archbishop of Rupert's Land, and Metropolitan of Ecclesiastical Province of Rupert's Land, 1934. Bishop's Court, Winnipeg, Manitoba.
Most Rev. John MacKenley, B.A., D.D., Archbishop of Nova Scotia and Metropolitan of Ecclesiastical Province of Canada, 1939. Bishop's Lodge, 11 Lucknow St., Halifax, N.S.
Most Rev. J. G. Anderson, B.A., D.D., LL.D., Archbishop of Moosonee and Metropolitan of Ecclesiastical Province of Ontario, 1940. Bishop's House, Cochrane, Ont.
Most Rev. W. R. Adams, D.D., 1925. Archbishop of Kootenay and Metropolitan of Ecclesiastical Province of British Columbia, 1941; Bishop Garth, Vernon, B.C.

DIOCESE	BISHOPS With date of consecration.
Algoma	Rt. Rev. George F. Kingston, Ph.D., D.D., 1940. Bishophurst, Sault Ste. Marie, Ontario.
Arctic	Rt. Rev. A. L. Fleming, F.R.G.S., D.D., 1933. Church House, 604 Jarvis St., Toronto, Ont.
Athabasca	Rt. Rev. A. H. Sovereign, F.R.G.S., D.D., 1932. Bishop's Lodge, Peace River, Alberta.
Brandon	Rt. Rev. W. W. H. Thomas, D.D., 1924. Bishop's Lodge, Brandon, Manitoba.
British Columbia	Rt. Rev. H. E. Sexton, D.D., 1935. Bishopsclose, Victoria, B.C.
Caledonia	Rt. Rev. G. A. Rix, D.D., 1928. See House, Prince Rupert, B.C.
Calgary	Rt. Rev. L. R. Sherman, M.A. B.Litt., D.D., 1927. Bishop's Court, 1029 Hillcrest Ave., Calgary, Alberta.
Cariboo	Rt. Rev. S. Pollinger, L.Th., 1942. Prince George, B.C.
Edmonton	Rt. Rev. W. F. Barfoot, M.A., D.D., 1941. See House, Edmonton, Alberta.
Fredericton	Rt. Rev. W. H. Moorehead, M.A., D.D., D.C.L., 1938. Bishop's Court, Fredericton, New Brunswick.
Huron	Rt. Rev. C. A. Seager, M.A., D.D., LL.D., 1926. Bishopstowe, London, Ont.
Keewatin	Rt. Rev. J. Lofthouse, D.D., 1938. Bishopstowe, Kenora, Ont.
Montreal	Rt. Rev. A. Carlisle, B.A., D.D., D.C.L., LL.D., 1939. 1444 Union Ave., Montreal, Quebec.
New Westminster	Rt. Rev. Sir Frances Heathcote. Bart. D.D., 1941. See House, Vancouver, B.C.
Niagara	Rt. Rev. L. W. B. Broughall, M.A., D.D., 1933. See House, 172 Bay St. S., Hamilton, Ontario.
Ontario	Rt. Rev. John Lyons, M.A., D.D., 1932. Bishop's Court, Kingston, Ont.
Ottawa	Rt. Rev. R. Jefferson, B.A., D.D., 1939. Bishop's Court, 140 Bay St., Ottawa, Ontario.
Qu'Appelle	Rt. Rev. E. H. Knowles, LL.B., D.D., 1935. Bishop's Court, College Ave., Regina, Sask.
Quebec	Rt. Rev. P. Carrington, M.A., D.C.L., Litt.D., D.D., 1935. Bishopsthorpe, 69 Esplanade, Quebec, P.Q.
Saskatchewan	Rt. Rev. H. D. Martin, D.D., 1939. Bishopsthorpe, Prince Albert, Sask.
Saskatoon	Rt. Rev. W. T. T. Hallam, M.A., D.D., 1931. 59 York Bldg., Saskatoon, Sask.
Toronto	Rt. Rev. A. R. Beverly, M.A., D.D., Bishop Suffragan, 1934. Synod House, Adelaide St. East, Toronto, Ontario.
Yukon	Rt. Rev. W. A. Geddes, B.A., D.D., 1929. See House, Dawson City, Yukon.

Form of address :- Archbishop, "Your Grace"; Bishop, "My Lord."

GENERAL SYNOD OF CANADA

Comprising Clerical and Lay Representatives of all the Dioceses in Canada.
Official Year Book of the Church of England in Canada, giving list of clergy and other ecclesiastical information is published by the General Synod from 604 Jarvis Street, Toronto.
General Synod meets September 1943.

ECCLESIASTICAL PROVINCES OF CANADA

Ecclesiastical Divisions—(*a*) Province of Eastern Canada, comprising the Dioceses of Nova Scotia, Quebec, Montreal, Fredericton. (*b*) Province of Ontario, comprising Toronto, Huron, Ontario, Algoma, Niagara, Ottawa, Moosonee. (*c*) Province of Rupert's Land, comprising Rupert's Land, Saskatchewan, Athabasca, Qu'Appelle, Calgary, Keewatin, Edmonton, Brandon, Saskatoon and Arctic. (*d*) Province of British Columbia, comprising Columbia, Caledonia, New Westminster, Kootenay, Cariboo, Yukon.

CHURCH STATISTICS (AS IN 1941)

Number of People in Canada professing the Anglican faith	1,521,413	Souls	864,084
Total number of Clergy	1,817	Communicants	412,284
Total number of Licensed Lay Readers	942	Total number of Dioceses	27
Total number of Churches	3,101	Total number of Sunday Schools	2,212
Total Value of Churches	$30,369,823.00	Total Officers and Teachers	14,527
Total number other Parish Buildings	1,052	Total Scholars	199,407
Total Value of other Parish Buildings	$6,116,593.00	Contributions for Missions (Canadian and Foreign)	$508,882.87
Total number Parsonages	1,395	Total Parochial Contributions	$4,6[illegible]9,000.00
Total Value of Parsonages	$4,576,818.00	Total for Capital Expenditure	$536,329.00

THE MISSIONARY SOCIETY OF THE CHURCH OF ENGLAND IN CANADA

General Secretary — Rev. Canon L. A. Dixon, M.A., D.D., O.B.E.
Secretary Indian and Eskimo Residential School Commission—Rev. T. B. R. Westgate, D.D., The Bible House, Winnipeg, Man.
Field Secretary, Rev. H. G. Watts, B.A., B.D.
Accountant—
General Treasurer — R. W. Allin.
Offices—The Church House, 604 Jarvis St., Toronto, Ont.

CANADIAN MISSIONS

Block grants are made to sixteen Canadian Missionary Dioceses.

AMONG ORIENTALS IN CANADA

Japanese:—
Rev. W. H. Gale, 1912, Superintendent Japanese Missions; Miss M. Foster, Miss G. Tucker, Miss M. Owston, Miss E. Heaps, Miss H. Hirano, Miss I. Schetky, Rev. G. G. Nakayama, Miss A. Suzuki, Miss I. Withers, A.R.C.M., Miss K. Lang, Miss S. G. Shore. Miss C. Baldwin, Miss H. Bailey, Miss M. Walker Miss H. Horobin, Miss F. Hawkins, Miss A. Cox, Rev. R. N. Savary, Miss H. Shimada.

Chinese:—
Vancouver—Rev. Andrew Lam, Miss H. Hellaby, L.Th., Miss M. Chadwick, L.Th., Mrs. A. W. Field.
Victoria—Rev. Clarence Lee and Mrs. Lee; Miss Brown (hon.)
Cumberland— Mrs. L. M. Finch.
Vernon—Rev. Geo. Lim Yuen; Miss S. Gibson (hon.)

CHURCH CAMP MISSIONS

Dawson, Yukon—Rev. J. R. B. Vance; Atlin, Caledonia—Rev. R. P. Graham; Noranda, Montreal—Rev. F. R. Gartrell, B.A.; Flin Flon, Brandon—Rev. T. H. R. Percy, B.A. (O.H.M.S.); Rev. R. B. Horsefield, B.A.

CANADA—INDIAN BOARDING SCHOOLS

The Shingwauk Home, Sault Ste. Marie—Principal, Rev. Canon A. E. Minchin, B.A.
The Lac La Ronge School, Saskatchewan—Principal, Rev. G. W. Fisher.
The Onion Lake School, Saskatchewan—Principal, Rev. H. Ellis.
Old Sun's School, Blackfoot Reserve, Alberta—Principal, Rev. J. W. House, B.A.
St. Paul's School, Blood Reserve, Alberta Principal, Rev. Canon S. M. Middleton. B.Sc.
St. Cyprian's School, Peigan Reserve, Alberta—Principal. Rev. W. Barlow.
The Alert Bay School, British Columbia— Principal, F. Earl Anfield.
The Carcross School, Yukon—Principal, Rev. H. C. M. Grant.
Chapleau—Principal, Rev. A. J. Vale.
Moose Fort— Principal, Rev. G. R. Thompson, B.A.
St. Andrews Whitefish—Principal, Rev. R. T. Cathcart.
Wabasca—Principal, Rev. A. L. Davies.
Elkhorn— Principal, Rev. C. N. Middleton, B.A.
Sioux Lookout—Principal, Rev. A. B. Cheales.
Fort George—Principal, Rev. H. B. Hamilton, B.A., L.Th.
Aklavik—Principal, Rev. H. S. Shepherd, B.A.

THE COAST MISSIONS

The Columbia C.M.—Rev. A. D. Greene, B.A., Superintendent; The Prince Rupert C. M.—Rev. E. Slater. The Massett Inlet Mission—Rev. J. Murray, B.A.L.Th.

ANGLICAN MISSION TO THE JEWS

Montreal—Rev. P. S. C. Powles, M.A., B.D., Miss W. Black. Hamilton—Mrs. Cuttress. Toronto— Rev. M. Kaminsky, Mrs. Kaminsky, Miss A. A. Forster, Miss M. Elliott.

DIOCESE OF THE ARCTIC

This Diocese, in the Ecclesiastical Province of Rupert's Land, stretches across the north of Canada, and has an area of 1,204,699 square miles, excluding water areas. It has an estimated population of about 10,000—Eskimo, Indians and white. Two fully equipped Hospitals have been established, and two Residential Schools. Right Reverend A. L. Fleming, D.D., Bishop, has his headquarters at Church House, Toronto. *Hon. Secretary*, C. L. Foster, Esq.

OVERSEAS MISSIONS

CHINA

Diocese of Honan

Kaifeng—Rt. Rev. P. Lindel Tsen, D.D., 1929, Bishop of Honan, Mrs. Tsen, 1929.

EASTERN HONAN

Kaifeng—Ven. Bernard Tseng.
Shangkiu—Miss S. S. Kelsey, B.A., R.N. 1924.

WESTERN HONAN

Chengchow—Ven. G. A. Andrew, 1919; Mrs. Andrew, 1919; Rev. W. H. Simpson, B.A., 1940; Miss G. M. Clark, 1919.
Loyang—Miss F. D. Howard, B.S.A., 1933; Miss M. Searle, 1934.
Hsincheng—Miss G. W. Gibberd, B.A., 1928.
Pucheng (Province Fuhkien)—Miss A. J. Wade, 1905.

INDIA

Palampur—Rev. C. R. H. Wilkinson, M.A., 1926; Mrs. Wilkinson, 1926; Rev. G. Guiton, A.C.P., 1933; Miss A. Edgar, B.A., R.N., 1927; Helen Hanson, L.S.F.M., 1929; Miss J. Miller, 1935; Miss C. V. Jackson, L.S.F.M., 1922.
Kangra—Miss A. E. DeBlois, 1912; Miss F. Haslam, B.Sc., M.D., 1934; Miss J. M. Nattress, 1928; Miss M.Holtby, R.N., 1929; Miss J. C. Carson, 1932; Miss O. M. Balderson, 1927 (on furlough).

JAPAN

Diocese in Mid-Japan

Now self-supporting, self-governing, and self-propagating. Is a Diocese in the Nippon Sei KoKwai (Holy Catholic Church in Japan). All Canadian Missionaries now in Canada.

OTHER FIELDS

India—Province Bihar—Purulia—Dr. G. B. Archer
Palestine—Mount Hebron Hospital.

INSTITUTIONS

Schools and hospitals are maintained in Palestine, China and India.

N.B.—The Woman's Auxiliary to the M.S.C.C. is responsible for all work among women and children in the Overseas and Canadian Mission Fields of the Church of England in Canada.

THE COUNCIL FOR SOCIAL SERVICE OF THE CHURCH OF ENGLAND IN CANADA

Chairman—The Primate of All Canada (ex officio).

General Secretary—Rev. Canon W. W. Judd, M.A., D.C.L. *Honorary Treasurer*—G. Hunt, Esq.
Offices—The Church House, 604 Jarvis St., Toronto 5, Ont.

THE COUNCIL FOR SOCIAL SERVICE is the official department of the Church for the study, promotion and carrying on of social welfare work. The Council promotes the study of social reforms, the protection of minorities and relief problems. Immigrants are met at the ports by chaplains whose addresses are as follow: Rev. F. D. Smith, 66 South Park St., Halifax, N.S.; Miss L. James, 17 Hunter St., Halifax, N.S., and Rev. W. P. Haigh, 183 Duke St., Saint John, N.B. (December to April); Rev. C. C. Campbell, 273 Grande Allee, Quebec, during the summer months.

THE GENERAL BOARD OF RELIGIOUS EDUCATION OF THE CHURCH OF ENGLAND IN CANADA

Chairman, The Primate of All Canada (ex officio); *General Secretary*, Rev. Canon R. A. Hiltz, M.A., D.D., D.C.L. *Department Secretaries:—Editorial*, Rev. D. B. Rogers, M.A., D.C.L.; *Field* (Eastern), Rev. W. J. Bradbury, B.A., B.D.; (Western), Rev. A. Harding Priest, B.A., D.D.; *Hon. Treasurer*, Mr. James Nicholson.
Offices of the Board, The Church House, 604 Jarvis St., Toronto, Ont.

THE CHURCH OF ENGLAND DEACONESS AND MISSIONARY TRAINING HOUSE

179 Gerrard St. East, Toronto.

President—Rev. Principal Armitage.
Acting Principal Deaconess— Miss F. May Watts. *Secretary*—Miss. C. Trees.
Treasurers—R. H. Soward Esq.; Rev. Sextus E. Stiles, B.A. *Financial Secretary*, Miss Ruth Wigmore.
Superintendent Mildmay Institute, Deaconess Miss G. A. Morton.
Chaplain, Rev. T. W. Murphy, M.A.

THE CHURCH ARMY IN CANADA

HEADQUARTERS AND TRAINING CENTRE—397 Brunswick Ave., Toronto, Ont.
Field Secretary, Captain Kenneth Baker
All information can be obtained from the Field Secretary at Toronto Headquarters.

ROMAN CATHOLIC CHURCH IN CANADA

Roman Catholic population of Canada, Census 1931: 4,093,546

THE HIERARCHY

Apostolic Delegation— 520 Driveway, Ottawa.
His Excellency, the Most Rev. Hildebrand Antoniutti, Apostolic Delegate.
Very Rev. Msgr. John A. Abbo, Secretary to the Delegation.

In the following list Archbishops have the title "Most Rev.", Bishops have the title "Right Rev." The date is that of Consecration. The place-name is that of the Diocese.

The ecclesiastical form of address is shown by the following examples:—

To His Eminence, Rodrigue Cardinal Villeneuve, O.M.I., Archbishop of Québec.
To His Excellency, the Most Rev. J. McGuigan, D.D., Archbishop of Toronto.
To His Excellency, the Right Rev. Joseph Ryan, D.D., Bishop of Hamilton.

PROVINCE OF EDMONTON		**DIOCESE**
Mt. Rev. J. H. MacDonald, *D.D.*, Archbishop	1937	Edmonton
Rt. Rev. F. Carroll, *D.D.*	1936	Calgary
Rt. Rev. Ubald Langlois, *D.D.*, *O.M.I.*, *Vicar Apostolic*	1938	Grouard
Rt. Rev. G. Breynat, *O.M.I.*, *D.D.* *Vicar Apostolic*	1901	Mackenzie
Rt. Rev. J. Trocellier, *O.M.I.*, *D.D.*, Co-adj.	1940	Mackenzie
PROVINCE OF HALIFAX		
Mt. Rev. J. T. McNally, *D.D.*	1937	Halifax
Rt. Rev. James Morrison, *D.D.*	1912	Antigonish
Rt. Rev. J. O'Sullivan, *D.D.*	1933	Charlottetown
PROVINCE OF KINGSTON		
Mt. Rev. Michael J. O'Brien, *D.D.*	1929	Kingston
Rt. Rev. Rosario Brodeur, *D.D.*	1941	Alexandria
		Peterborough
Mt. Rev. R. H. Dignan, *D.D.*	1934	SaultSteMarie
PROVINCE OF QUEBEC		
His Eminence Cardinal J. M. R. Villeneuve, *O.M.I.*, *D.D.*, Archbishop of Quebec	1930	Quebec
Rt. Rev. J. O. Plante, *D.D.* Aux.	1927	Quebec
Rt. Rev. G. Melançon, *D.D.*	1940	Chicoutimi
Rt. Rev. A. Lafortune. *D.D.*	1938	Nicolet
Rt. Rev. Georges Courchesne, *D.D.*	1928	Rimouski
Rt. Rev. Alfred Comtois, *D.D.*	1934	Trois Rivières
Rt. Rev. F. X. Ross, *D.D.*	1923	Gaspé
Rt. Rev. Aldeé Desmarais, *D.D.*	1939	Amos
Rt. Rev. Napoleon Labrie, *C.J.M.*, *D.D.*, *Vicar Apostolic*	1938	Gulf of St. Lawrence
PROVINCE OF REGINA		
Mt. Rev. P. Monahan, *D.D.*	1935	Regina
Rt. Rev. R. Duprat, *O.P.*	1938	Prince Albert
Rt. Rev. J. Guy, *O.M.I.*, *D.D.*	1937	Gravelbourg
Rt. Rev. G. Murray, *D.D.*	1934	Saskatoon
Rt. Rev. Severin Gertken, *D.D.* *O.S.B.* (Abbott-Nullius)	1927	Muenster
PROVINCE OF VANCOUVER		
Mt. Rev. W. M. Duke, *D.D.*	1931	Vancouver
Rt. Rev. E. Q. Jennings, *D.D.* (*Auxiliary Bishop*)	1941	Vancouver
Rt. Rev. J. C. Cody, *D.D.*	1937	Victoria
Rt. Rev. Martin Johnson, *D.D.*	1936	Nelson
Rt. Rev. E. Bunoz, *O.M.I.*, *D.D.*, *Vicar Apostolic*	1917	Prince Rupert
Rt. Rev. I. Coudert, *O.M.I.*, *D.D.*, Co-adjutor	1936	Prince Rupert
PROVINCE OF ST. BONIFACE		**DIOCESE**
Mt. Rev. A. Béliveau, *D.D.*	1913	St. Boniface
Mt. Rev. Georges Cabana, Co-adjutor	1941	St. Boniface
Rt. Rev. M. Lajeunesse, *O.M.I.*, *Vicar Apostolic*	1934	Keewatin
Rt. Rev. A. Turquetil, *O.M.I.*, *D.D.*, *Vicar Apostolic*	1931	Hudson's Bay
PROVINCE OF TORONTO		
Mt. Rev. J. C. McGuigan, *D.D.*	1934	Toronto
Rt. Rev. J. Ryan, *D.D.*	1937	Hamilton
Rt. Rev. John Th. Kidd, *D.D.*	1925	London
PROVINCE OF MONTREAL		
Mt. Rev. J. Charbonneau, *D.D.*	1940	Montreal
Rt. Rev. Conrad Chaumont, *D.D.* Aux.	1941	do.
Rt. Rev. Lawrence Whelan, *D.D.* Aux.	1941	do.
Rt. Rev. T. A. Papineau, *D.D.*	1928	Joliette
Rt. Rev. F. Z. Decelles, *D.D.*	1924	St. Hyacinthe
Rt. Rev. A. Douville, *D.D.* Co-adjutor	1939	St. Hyacinthe
Rt. Rev. P. S. Desranleau, *D.D.*	1938	Sherbrooke
Rt. Rev. J. Alfred Langlois, *D.D.*	1924	Valleyfield
Rt. Rev. A. Forget, *D.D.*	1934	St. Johns
PROVINCE OF MONCTON		
Rt. Rev. N. Robichaud, *D.D.*	1942	Moncton
Rt. Rev. C. LeBlanc, *D.D.*	1942	Bathurst
Rt. Rev. Patrick Bray, *D.D.*	1936	Saint John
PROVINCE OF OTTAWA		
Mt. Rev. A. Vachon, *D.D.*	1940	Ottawa
Rt. Rev. J. E Limoges, *D.D.*	1922	Mont Laurier
Rt. Rev. L. Nelligan, *D.D.*	1937	Pembroke
Rt. Rev. L. Rhéaume, *O.M.I.*, *D.D.*	1938	Timmins
Rt. Rev. Albini Leblanc, *D.D.*	1941	Hearst
Rt. Rev. H. Belleau, *O.M.I.*, *D.D.* *Vicar Apostolic*	1939	James Bay
ARCHDIOCESE OF WINNIPEG		
(Immediately subject to the Holy See.)		
Mt. Rev. Alfred A. Sinnott, *D.D.*	1915	Winnipeg
UKRAINIAN BISHOP FOR CANADA		
Rt. Rev. B. V. Ladyka *O.S.B.M.*, *D.D.* (Residing in Winnipeg)	1929	

Mt. Rev. Emile Yelle, *P.S.S.*, *D.D.*	1933	Titular Archbishop of Arcadiopolis
Rt. Rev. J. Prud'homme, *D.D.*	1937	Titular Bishop of Salde

THE UNITED CHURCH OF CANADA

The United Church of Canada was inaugurated on June 10th, 1925, when the Congregational Churches of Canada, the Methodist Church, the Presbyterian Church in Canada, and the Local Union Churches in Western Canada, were united into one Canadian Church. Since that date the Wesleyan Methodist Church, Bermuda, has affiliated, and a number of Welsh Presbyterian, Christian, and Union Congregations have been received into the United Church.

Statistics for the Year ending December 31st, 1941

Number professing the United Church faith (census 1931)	2,017,375	Number of Preaching Places	7,109
Total Membership	716,920	Number of Sunday Schools	5,564
Number of Ministers	3,469	Membership (Officers, Teachers, Scholars)	510,602
Number of Home Missionaries	1,143	Total Value of Congregational Property	$85,548,413
Number of Foreign Missionaries	403	Total Raised for All Purposes	$11,991,680

The Year Book, giving list of ministers and pastoral charges, and information concerning missions, colleges, etc. is published by the General Council, from Room 421 Wesley Building, Toronto.

The Executive Officers of The United Church are as follow:

Moderator—The Rt. Rev. J. R. P. Sclater, M.A., D.D., Toronto, Canada.

Secretary—Rev. Gordon Sisco, M.A., D.D., Toronto.

Treasurer—Rev. V. T. Mooney, B.A., D.D.

Acting Secretary of Board of Christian Education—Rev. C. A. Myers, M.A., D.D. *Associate Secretary*—Rev. Manson Doyle, B.A., D.D.

Secretary of Board of Evangelism and Social Service—Rev. J. R. Mutchmor M.A., D.D. *Associate Secretaries*—Rev. Hugh Dobson, B.A., D.D. and Rev. John Coburn, D. D.

Secretaries of Board of Foreign Missions—Rev. A. E. Armstrong, M.A. D.D.; Rev. J. H. Arnup, B.A., D.D.

Secretary of Board of Home Missions—Rev. R. B. Cochrane, M.A., D.D. *Associate Secretary*—Rev. George Dorey, B.A., D.D. *Assistant Secretary*, Rev. M. C. Macdonald, B.A.

Secretary of Missionary and Maintenance Committee—Rev. Chas. Endicott, D.D. *Associate*—Rev. Denzil G. Ridout, F.R.G.S. *Field Secretary*—Rev. G. A. Williams

Secretary, Missionary Education—Rev. K. J. Beaton, B.A.

Book Steward—Rev. C. H. Dickinson, B.A., B.D.

Secretary of Board of Pensions—Rev. S. W. Dean, D.D.

Editor, The United Church Observer—Rev. A. J. Wilson, B.A., D.D.

Editor, Sunday School Publications—Rev. G. A. Little, B.A., D.D. *Associate*—Rev. Archer Wallace, M.A., D.D.

Publicity—Mr. Frank Chamberlain.

The General Offices of The United Church of Canada are Wesley Buildings, 299 Queen St. W., Toronto.

THE UNITED CHURCH OF CANADA; SECRETARIES OF THE CONFERENCES

NEWFOUNDLAND:—Rev. H. M. Davis, B.A., Carbonear, Newfoundland.

MARITIME—Rev. George A. Christie, M.A., St. Peters, N.S.

MONTREAL AND OTTAWA:—Rev. Wm. Munroe, D.D., 1440 St. Alexander St., Montreal, Que.

BAY OF QUINTE:—Rev. James E. Beckel, Elgin, Ontario.

TORONTO:—Rev. C. E. Dyer, 93 Fifth St., New Toronto, Ontario.

HAMILTON:—Rev. M. J. Aiken, 57 Wellington St., Brantford, Ont.

LONDON:—Rev. R. B. Cumming, B.A., B.D., Salford, Ont.

MANITOBA:—Rev. E. G. D. Freeman, M.A., B.D., United College, Winnipeg, Man.

SASKATCHEWAN:—Rev. Fred Passmore, Govan, Sask.

ALBERTA—Rev. N. D. McInnes, B.A., B.D., S.T.M., Jasper, Alta.

BRITISH COLUMBIA:—Rev. Charles Finnemore, RR 1, Eburne, B.C.

THE BOARD OF FOREIGN MISSIONS

Chairman—Rev. Willard Brewing, D.D.

Secretaries—See list of Church Officers.

Fields—Africa, in Angola Province; Portuguese West Africa; *Asia*, China in three fields: Honan, South China, West China; Central India; Japan; Korea; *West Indies*, Trinidad.

The expenditure for the year ending December 31st, 1941, was approximately $432,669.28.

238 Canadian missionaries are employed.

THE BOARD OF HOME MISSIONS

Chairman—Rev. A. Lloyd Smith, M.A., D.D. *Secretaries*—See list of Officers

The Board maintains about 910 Home Missions in Canada, Newfoundland and Bermuda, comprising 3,400 preaching stations, and has in its employ 1,143 workers. Services are carried on in 28 different languages, as well as various Indian dialects. Community centres, hospitals, school homes, churches of all nations, marine missions, residential and industrial schools among Indians, religious and social service work in institutions among Non-Anglo-Saxons and Orientals, and Immigration work are included among the various phases of mission enterprise. The expenditure for the year ended December 31st, 1941, was $730,936.20.

THE WOMAN'S MISSIONARY SOCIETY OF THE UNITED CHURCH OF CANADA

President—Mrs. L. F. Stephens, 52 Markland St., Hamilton, Ont.

Vice-President—Mrs. Frank J. Day, 19 Edgar Ave., Toronto, Ont.

General Secretary—Miss Winnifred Thomas, B.A., 299 Queen St. W., Toronto, Ont.

Treasurer—Mrs. A. Taglialatela, 25 Scarth Road, Toronto, Ont.

Assistant Treasurer, Miss Myrtle M. Buck, 299 Queen St. W., Toronto, Ont.

The Woman's Missionary Society work in Canada and 8 Foreign fields is carried on under the supervision of 350 Missionaries in co-operation with the Boards of Home and Foreign Missions of the Church.

THE BOARD OF CHRISTIAN EDUCATION

Chairman—Rev. J. Lorne Graham, B.A., B D. *Secretaries*—See list of Officers

This Board has responsibility for supervision of the Colleges of The United Church of Canada. Among these colleges are three Arts Institutions—Mount Allison University, Sackville, N.B.; Victoria College, Toronto; and United College, Winnipeg; also eight Theological Colleges and ten Secondary Schools or junior colleges in an area stretching from St. John's, Newfoundland, to Vancouver, B.C. Many thousands of students attend these Educational institutions. The property investment involved reaches the impressive aggregate of more than fourteen million dollars.

The Board of Christian Education also has responsibility for leadership of the Sunday Schools and Young People's Unions of The United Church of Canada. This includes supervision of Vacation Church Schools, Week Day Religious Education, Home Religion, Summer and Winter Schools and Training Institutes, and provides leadership training for all phases of the work of religious education. Since the organization of The United Church there has been steady growth of religious educational activity.

THE PENSION FUND

Chairman—..... *Secretary*—Rev. J. C. Cochrane, D.D.

The object of this Fund is to provide an annuity for aged and disabled Ministers and Mission aries, their widows and dependent children. During the year ending December 31st, 1941 the benefits were as follow; 868 ministers received $503,610.52; 710 ministers' widows received $267,740.01; 98 ministers' children received $7,363 59. $10,070.36 was paid in mortality benefits and $5,496.79 in emergency grants.

THE BOARD OF EVANGELISM AND SOCIAL SERVICE

Chairman—Rev. W. J. Gallagher, M.A., D.D. *Secretaries*—See list of Officers

The Board gives leadership to the Church, in co-operation with the Ministers and Courts of the Church, in the promotion of evangelism, the development of the spiritual life and work of the Church, and the application of the principles of the Gospel of Jesus to the whole of life. It conducts systematic and scientific study of temperance, and represents the Church in campaigns in behalf of temperance education, legislation and enforcement. It has a similar responsibility in combating gambling and other social evils. The Board also seeks to maintain the observance of the Lord's Day, and has responsibility for research in regard to such matters as social security laws, housing, care and treatment of prisoners, etc. The Board has some share in the oversight of the Church's work on behalf of members of His Majesty's Forces including the making of more than one million articles of clothing and hospital supplies per year. It operates the following Welfare Institutions:—

The Earlscourt Children's Home, Toronto; The Cedarvale Girls' School, Georgetown; The Maclean-Malpas Memorial Institute, Thorold; The United Church Home for Girls, Vancouver; The Mountview Social Service Home for Girls, Calgary; Bethany House, Montreal; The Ina Grafton Gage Home, Toronto; and co-operates with other Churches in the management of The Church Home for Girls, Winnipeg; The Maritime Home for Girls, at Truro, N.S., and the Interprovincial Home for Young Women, at Moncton, N.B. The Board gives a small grant to the Victor Home for Young Women in Toronto.

THE PRESBYTERIAN CHURCH IN CANADA

The Sixty-eighth General Assembly was held in Knox Crescent Church, Montreal, Que.
Wednesday, June 3rd, 1942.

Church Offices, 100 Adelaide St. W., Toronto, Ont.

OFFICERS OF THE GENERAL ASSEMBLY

Moderator—Rev. N. A. MacLeod, D.D., Brockville, Ont.

Joint Clerks—Rev. J. W MacNamara, B. D., D. D., Toronto, Ont.; Rev. T. Wardlaw Taylor, Ph.D., D.D., Goderich, Ont.

Treasurer—Mr. E. W. McNeill, Toronto, Ont.

(Latest Statistics to December 31st, 1941.)

Synods 8, Presbyteries 48, Congregations 1254, Communicants on Roll 174,491, Ministers 755, Sunday Schools 1,101, Scholars 80,116, Teachers and Officers 9,115. Amount raised for all purposes $2,996,487.

BOARDS AND COMMITTEES OF THE GENERAL ASSEMBLY

Board of Administration— Chairman, Mr. John M. Thomson, Owen Sound, Ont.; Secretary, Rev. J.W. MacNamara, B.D., D.D., Toronto.

The Trustee Board— Chairman, J. A. McLeod, Toronto. Secretary, Rev. J. W. MacNamara, B.D., D.D., Toronto.

General Board of Missions—Chairman, Rev. A. M. Hill, Ph.D., D.D., Verdun, Que.; Secretary, Rev. W. A. Cameron, B.A., D.D., Toronto, Ont.

Board of S.S.& Y.P.S.— Chairman, Rev. M. B. Davidson, D.D., Galt, Ont.; Secretary, Rev. E. A. Thomson, B.A., Toronto, Ont.; S. S. Publications, Editor, Rev. N. A. MacEachern, M.A., D.D., Toronto, Ont.

Presbyterian Colleges—Knox College, Toronto; Board: Chairman, Mr. J. A. McLeod, Toronto; Senate: Chairman, Rev. Thos. Eakin, Ph.D., D.D., Toronto. Presbyterian College, Montreal— Board, Chairman, Mr. Geo. A. Campbell, K.C., Montreal, Que.; Senate, Chairman, Rev. F. Scott Mackenzie, D D., Montreal, Que. (For staff of college, see index.)

Board of Education— Chairman, Rev. Frank Beare, B.A., Montreal, Que.

Missionary and Deaconess Training Home—Chairman, Rev. Joseph Wasson, Toronto; Principal, Mrs. H. Ralston, B.A., Toronto, Ont.

Pension Board—Chairman, Rev John Lindsay, D.D., Oshawa, Ont. Executive Secretary, Rev. D. T. L. McKerroll, D.D., Toronto, Ont.

Church Extension and Church and Manse Board—Chairman, Rev Jas. McNeill, D.D., Toronto, Ont.

Historical Committee—Convener, Rev. A. L. Budge, D.D., Hamilton, Ont.

The Budget and Stewardship Committee—Convener, Rev. J. M. Laird, B.D., St. Thomas, Ont.

Committee on Church Worship—Convener, Rev. C. L. Cowan, M.A., B.D., Hamilton, Ont.

Board of Evangelism and Church Life and Work, —Chairman, Rev. J. B. Thomson, Toronto, Ont.

Committee on Correspondence — Convener, Rev. Wm. Barclay, D.D., Hamilton, Ont.

Chaplaincy Committee — Convener, Rev. Stuart C. Parker, D.D., Toronto, Ont.

The "Record" Committee—Convener, Rev. W. H. Fuller, B.A., B.Th., Jarvis, Ont.; Editor, Rev. W. M. Rochester, D D., Toronto

Committee to Strike Standing Committees—Convener, Rev. J. S. Shortt, D.D., Toronto, Ont.; Secretary, Rev. Peter Jamieson, Cromarty, Ont.

W. M. S. Executive Council (W.D.)—President, Mrs. A. R. McMurrich, Toronto, Ont.

W. M. S. Executive Council (E.D.)—President, Mrs. J. A. Tucker, New Glasgow, N.S.

THE PRESBYTERIAN CHURCH IN CANADA COMPRISES EIGHT SYNODS

SYNOD OF THE MARITIMES.
Clerk—Rev. Frank Baird, M.A., D.D., Chipman, N.B

SYNOD OF MONTREAL AND OTTAWA
Clerk—Rev. Allan S. Reid, D.D., 3485 McTavish St., Montreal, Que.

SYNOD OF TORONTO AND KINGSTON
Clerk—Rev. John Lindsay, D.D., Oshawa, Ont.

SYNOD OF HAMILTON AND LONDON.
Clerk—Rev. A. L. Budge, D.D., 39 Cliffe Ave., Hamilton, Ont.

SYNOD OF MANITOBA.
Clerk—Rev. D. Johnstone, 1652 Alexander Ave., Winnipeg, Man.

SYNOD OF SASKATCHEWAN.
Clerk—Rev. John Brent, Coleville, Sask.

SYNOD OF ALBERTA.
Clerk—Rev. F. D. Roxburgh, D.D., 11309 - 63rd St., Edmonton, Alta.

SYNOD OF BRITISH COLUMBIA.
Clerk—Rev. F. G. St. Denis, 686 W. 24th Ave., Vancouver, B.C.

The Presbyterian Missionary and Deaconess Training School

156 St. George St., Toronto.

Chairman—Rev. Joseph Wasson, Toronto; *Principal of the School*—Mrs. H. Ralston, B.A., Toronto, Ont.
The Course of General Studies is supplemented by Lectures by the Principal and Professors of Knox College, Toronto; by Dr. Lovell Murray and his staff of the Canadian School of Missions; the Extension Department of Toronto University; the Faculty of Social Service; Ministers of Toronto Presbytery.

Women's Missionary Societies

Western Division—Offices: Room 800, 100 Adelaide St. W., Toronto.

President— Mrs. A. R. McMurrich, 169 Balmoral Ave., Toronto.

Secretaries, etc.—Toronto.
Recording—Mrs. Donald Gordon.
Correspondng—Mrs. W. A. McLennan.
Treasurer—Mrs. D. Strachan.
Young Women's—Mrs. H. A. MacMillan.
Girls' Organizations—Mrs. Harold Keefer.
Mission Band—Mrs. A. R. Riddell.
International Secretary—Miss B. MacMurchy.
Home Helpers—Mrs. J. A. Hilts.
Student—(To be appointed)
Candidates—Mrs. A. R. McMurrich
Lantern Slides—Mrs. N. A. MacEachern.
Supply—Mrs. J. A. McClure.
Christian Literature—Mrs. Arthur J. Cherry.
National Missions Secretaries—School Residences and Hospitals, Mrs. J. S. Shortt; Indians—Miss J. F. Lang; Chinese in Canada— Mrs. J. C. Wood.
Welcome and Welfare Secretary—Miss Lundia MacBeth.
Deaconesses—Mrs. W. H. Mitchell; Mrs. J. M. Warren.

Overseas Missions Secretaries— India—Mrs. A. W. Pae; China — Mrs. H. P. Ferrier.

Editor, Miss H. Mackintosh, 100 Adelaide St. W., Toronto, Ont.

Literature Secretary—Miss Louise Reith, 100 Adelaide St. W., Toronto, Ont.

Field Secretary—Miss Frieda Matthews, 100 Adelaide St. W., Toronto, Ont.

General—Miss L. K. Pelton.
Young Women's Travelling—Miss T. Negoro.

Girls' Work Secretary, Miss Margaret Webster, 100 Adelaide St. W., Toronto.

EASTERN DIVISION

President, Mrs. J. A. Tucker, 462 E. River Rd., New Glasgow, N.S.

Home Missions Secretary, Mrs. W. Clarke Elliott, Sussex, N.B.

Foreign Missions Secretary, Mrs. L. E. Teasdale, Dartmouth, N.S.

The General Board of Missions, Home and Foreign

The Board conducts Home work throughout Canada; has Foreign Missions in British Guiana, India, *North Formosa, China, *Manchuria, and among the *Koreans in Japan.
The Women's Missionary Societies (W.D. and E.D.) administer Hospitals, Residential Schools, and other activities in Canada; and Overseas work in India, *North Formosa, *Manchuria, South China and work among the *Koreans in Japan.

*(Missionaries temporarily withdrawn from fields within Japanese Empire).

THE PAN-PRESBYTERIAN ALLIANCE

"The Alliance of Reformed Churches throughout the world holding the Presbyterian System."

President— Rev. George H. Donald, D.D., St. Andrew and St. Paul Presbyterian Church, Montreal, P.Q.
General Secretary— Rev. W. H. Hamilton, M A., 44 Queen Street, Edinburgh, Scotland.
American Secretary— Rev. Wm. Barrow Pugh, D.D., Witherspoon Building, Philadelphia, Pa., U.S.A.

FREE METHODIST CHURCH IN CANADA

Number of churches in Canada 134. Number of ordained ministers 120. Number of members 3,472.
Bishops—Revs. W. Pearce; L. R. Marston; M. D. Ormston; C. V. Fairbairn.

CANADIAN EXECUTIVE BOARD

President, Rev. Wm. Zurbrigg. *Vice-President*, Rev. R. H. Hamilton.
Secretary, Rev. J. F. Gregory, 124 First Ave., Toronto, Ont. *Treasurer*, G. A. Lees, Norwich, Ont.

ALBERTA CONFERENCE
Secretary, I. A. Gleddie, 10020 87th Ave., Edmonton, Alta.

SASKATCHEWAN CONFERENCE
Secretary, Leonard Rusk, 2118 McIntyre St., Regina, Sask.

WEST ONTARIO CONFERENCE
Secretary, Rev. C. E. Walls, 212 Emerald St. N., Hamilton, Ont.

EAST ONTARIO CONFERENCE
Secretary, Rev. F. A. Daw, 93 Colborne St., Kingston, Ont.

Organ of the Church, The Canadian Free Methodist Herald; Rev. R. H. Hamilton, Editor, 379 Russell St. N., Sarnia, Ont. *Headquarters*: Lorne Park College, Port Credit, Ont.

BAPTIST CONVENTION OF ONTARIO AND QUEBEC

President, Professor Wm. Findlay, Ph.D., McMaster University, Hamilton, Ont.
Vice-Presidents, Mr. George Adam, 2050 Bleury St., Montreal, Que.; Rev. Walter Daniel, Claremont, Ont.
Secretary-Treasurer, Rev. H. H. Bingham, D.D., 223 Church St., Toronto, Ont.
Assistant-Treas., Miss E. M. Elliott, 223 Church St., Toronto, Ont.

BOARD OF RELIGIOUS EDUCATION

General Secretary, Leland A. Gregory, 223 Church St., Toronto.

BAPTIST YOUNG PEOPLE'S UNION

(This was amalgamated some time ago with the Board of Religious Education.)

Secretary, Wilbert E. West, Brampton, Ont.

Standard Publishing Co. and "Canadian Baptist," Rev. H. P. Whidden, D.D., *Editor.*

Office of Publication: 223 Church Street, Toronto.

Churches in this Convention, 424; Ministers, 396; Church Members, 54,744; Church Members in Canada, 138,068. Total professing Baptist faith in Canada, per Census 1931, 443,229.

BAPTIST UNION OF WESTERN CANADA

President, Mr. E. E. Anderson, 110 Main Street N., Moose Jaw, Sask.
General Secretary, Rev. W. C. Smalley, 207 Empire Bldg., Edmonton, Alta.
Treasurer, R. A. Dunlap, 207 Empire Bldg., Edmonton, Alta.
Superintendent, Home Missions and Evangelism, Rev. J. A. MacRae.
Red River Valley Association, Moderator, Rev. S. A. Westcott, 228 Lenore St., Winnipeg.
Brandon-Swan River Association, Moderator, Rev. C. J. Smith, Swan River, Man.
Northern Saskatchewan Association, Moderator, Mr. E. H. Crimp, 420, 27th St. W., Saskatoon, Sask.
Southern Saskatchewan Association, Moderator, Mr. R. Usher, 3040 College St., Regina.
Edmonton-Peace River Association, Moderator, Mr. S. Grimwood, 11034-107 St., Edmonton.
Calgary-Lethbridge Association, Moderator, Rev. H. E. Nordlund, 734-2 Ave., N.W., Calgary.
British Columbia Convention, President, Rev. John Scott, Chilliwack, B.C.

UNITED BAPTIST CONVENTION OF THE MARITIME PROVINCES

President, Rev. W. H. Elgee, Fredericton, N.B.
Secretary, Rev. Ernest J. Barrass, Truro, N.S.
Editor of Year Book, Rev. L. H. Crandall, M.A., B.D., Sydney Mines, N.S.
Treasurer, Dr. W. L. Archibald, Wolfville, N.S.
Treasurer of Denominational Funds, Miss L. Rae Curry, Saint John, N.B.
Supt. of Home Missions, Rev. E. S. Mason, B.A., D.D., Wolfville, N.S.
Field Secretary for Christian Education, Rev. A. Gibson, B.A., Wolfville, N.S.
Treasurer Foreign Mission Board, K. A. Wilson, K.C., Saint John, N.B.
President Women's Missionary Union, Mrs. C. C. Hayward, Moncton, N.B.
Secretary Women's Missionary Union, Mrs. E. B. Moores, Campbellton, N.B.
President of the Maritime Baptist Young Peoples' Union, Mr. Miles Keirstead, Hartland, N.B.
Chairman of The Pastoral Registration and Settlement Committee, Rev. B. D. Knott, D.D., Moncton, N.B.

CANADIAN BAPTIST FOREIGN MISSION BOARD

Chairman, Dr. G. C. Warren, Wolfville, N.S.

Vice-Chairmen, Rev P.P.W. Ziemann, Hamilton, Ont.; Rev. F. S. Crossman, Sussex, N.B.; Rev. W. C. Smalley, Edmonton, Alta.

General Treasurer, Rev. H. H. Bingham, D.D.
General Secretary, Rev. J. B. McLaurin, B.A., D.D., Toronto.
Mission Offices, 223 Church St., Toronto 2.

UNION OF REGULAR BAPTIST CHURCHES OF ONTARIO AND QUEBEC

President—Dr. T. T. Shields, Toronto, Ontario.
Vice-Presidents—Rev. John Byers, Hamilton, Ont.; Rev. H. C. Slade, London, Ont.

Convention Offices, Home and Foreign Mission Boards, etc., 337 Jarvis St., Toronto. *Secretary*, Rev. W. S. Whitcombe, M.A.

CHRISTIAN SCIENCE IN CANADA

The Church of Christ, Scientist, or Christian Science denomination in Canada, includes 75 churches: 7 in Alberta, 20 in British Columbia, 6 in Manitoba, 1 in New Brunswick, 1 in Nova Scotia, 33 in Ontario, 3 in the Province of Quebec, and 4 in Saskatchewan. These regularly organized congregations are in the larger cities and towns, but there are many other Christian Scientists in Canada residing where Churches have not yet been organized. As a whole, the Christian Science denomination in Canada is not separately organized. Each church is a branch of The First Church of Christ, Scientist, in Boston, Massachusetts, The Mother Church of the Christian Science denomination, but each church has its own self-government. In each province, there is a Christian Science Committee on Publication, while in the larger cities and towns there are public practitioners of Christian Science, the number of such practitioners in Canada being at present about 250. The Christian Science denomination has no ordained clergy, but each church has two Readers who are elected for stated terms from among the members, and who conduct its services. Each church also maintains a public Reading Room, where the authorized literature of the denomination may be found. In 1938 the first college organization in Canada was established and is known as "Christian Science Organization" at the University of Toronto. The total number of adherents in Canada, per Census 1931, was 18,418. Communications should be addressed to Arthur W. Eckman, Manager, Christian Science Committee on Publication, 107 Falmouth St., Boston, Mass.

CHURCHES OF CHRIST (DISCIPLES) IN CANADA

There are in Canada 78 churches with a membership of 9,566 and 53 ministers

All Canada General Secretary, Oliver W. McCully *Western Regional Secretary*, Halsey E. Wakelin, Edmonton, Alta. *Maritimes Regional Secretary*, E. M. MacDougall, Moncton, N.B.

This Canadian association is called the All-Canada Committee of the Churches of Christ, with headquarters, including a publishing business, at Bloor & Spadina, Toronto. Its Officers are: *Chairman*, R. W. Pugh, Saint John, N.B.; *Editor "Canadian Disciple"* Miss Grace M. Lediard, 332 Bloor Street, W., Toronto; *Treasurer*, C. R. Bond, Toronto.

The Women's Missionary Societies of the Churches of Christ have a national organisation: *Chairman*, Miss Grace Lediard, Owen Sound, Ont.; *Secretary*, Mrs. O. McCully, Toronto; *Treasurer*, Mrs. J. M. Curiston, Toronto.

The Missionary organization in Ontario is called "THE CO-OPERATION OF DISCIPLES OF CHRIST IN ONTARIO". Its officers are: *President*, Earl Lemon, West Lorne, Ont.; *Treasurer*, Roy Fuller, Toronto, Ont.; *Secretary*, Evangelist, H. B. Stainton, 332 Bloor St., W., Toronto.

THE WOMEN'S MISSIONARY SOCIETY OF ONTARIO has 23 Societies with a membership of 488. *Secretary*, Mrs. Gordon Dunn, Ridgeway, Ont.; *Treasurer*, Miss R. Coulter, St. Thomas, Ont.

Officers of other Provincial Missionary Societies in various provinces are as follows: *Alberta*, H. E. Wakelin, Edmonton, Alta., Secretary; *Manitoba*, George H Stewart, 966 Dorchester Ave., Winnipeg; *Nova Scotia, New Brunswick, and Prince Edward Island* amalgamated boards, *Secretary*, R. W. Pugh, 77 Lansdowne Ave., Saint John, N.B.; *Saskatchewan*, Mrs. H. P. Jones, Wilcox, Sask.

EVANGELICAL CHURCH

CANADA CONFERENCE

Secretary—Rev. J. B. Dengis, New Hamburg, Ont. | *Treasurer*—Rev. E. E. Pletch, Stratford, Ont.

Statistics of the Evangelical Church in Ontario:—Itinerant ministers, 50; Church members, 9,098; Churches, 70; Parsonages, 39, Sunday Schools 69, Scholars enrolled 9,214, Officers and Teachers, 963.

NORTHWEST CANADA CONFERENCE

Treasurer—Rev. E. M. Gishler, Neudorf, Sask.
Secretary—Rev. W. F. Krotz, Medicine Hat, Alta.

Superintendent of Missions—Rev. W. W. Krueger 2220 Halifax St., Regina, Sask.

Itinerant Ministers 23, Officers and Teachers 331, Members 2,410, Churches 44, Parsonages 19, Sunday Schools 49, Enrolment 3,167.

EVANGELICAL UNION OF SOUTH AMERICA

INTERDENOMINATIONAL

Uniting the South American Evangelical Mission, the Help for Brazil Mission, and the South American operations of the Regions Beyond Missionary Union, with Missions established in Peru, Argentina, Brazil, Bolivia and Colombia.

North American Headquarters, 135 Isabella Street, Toronto, Ontario.
Chairman of the Board, F. J. Niven.
Treasurer, J. F. M. Bingham.
General Secretary, Rev. J. Hubert Cook.

Headquarters for Great Britain, "Orchards," Hurst, Berkshire, England.
General Secretary, Rev. A. Stuart McNairn, F.R.G.S.
Missionaries on the field, 128.

Receipts 1941 (North American Branch only), $35,471.00.
Official Organ, "The Neglected Continent," quarterly.

THE EVANGELICAL LUTHERAN CHURCH IN CANADA

Number of Lutherans in Canada (Census 1931) 394,052

The Lutheran Church Preaches the Gospel in 13 different languages in Canada.

Canada Synod, Rev. J. Reble, D.D., 104 Hughson St. N., Hamilton, Ont.
President of the Canada Distict of Missouri Synod—Rev. E. Malinsky, Elmira, Ont.
President of the Evangelical Lutheran Synod of Nova Scotia—Rev. C. H. Whitteker, Bridgewater, N.S.
President of the Evangelical Lutheran Synod of Manitoba—Rev. A. Goos, Saskatoon, Sask.
President of the Canada District of American Lutheran Church, Rev. Hv Kroeger, Yellow Grass, Sask.
President of the Icelandic Synod—Rev. K. K. Olafson, 3047 W. 72nd St., Seattle, Wash.

President of the Canada District of Augustana (Swedish) Synod, Rev. A. A. Nelson, B.D., 336-6th St., Saskatoon, Sask.
President of the Norwegian Synod, Rev. I. Iverson, D.D., 710 Albert Ave., Saskatoon, Sask.
President of the Canada District of the United Danish Synod, Rev. A. N. Skanderup, Redvers, Sask.
Supt. of Canadian Missions in West—Rev. C. F. Walther, St. Paul, Minn.
Supt. of Canadian Home Missions for the United Lutheran Church, Rev. E. A. Tappert, D.D., 39 East 35th St., New York City.

There are 404 Lutheran Church pastors supplying congregations in Canada.

The United Lutheran Church has a College and Theological Seminary at Waterloo, Ont., and another at Saskatoon, Sask.

The American Lutheran Church has a College at Regina, Sask., and the Missouri Synod a College at Edmonton, Alta. The Icelandic Synod an Academy at Winnipeg, Man.

THE NORWEGIAN LUTHERAN CHURCH OF CANADA

President, Dr. Iver Iversen, 710 Albert Ave., Saskatoon, Sask.

A College is operated at Camrose, Alta.; Saskatchewan Lutheran Bible Institute, Outlook, Sask.; Luther Seminary, Saskatoon, Sask.; Bethany Sunset Home, Bawlf, Alta.

CANADIAN UNITARIAN CHURCHES

There are 4,445 persons in Canada professing the Unitarian faith, per census of 1931; an actual membership of about 1,500; six English speaking congregations; eight Icelandic churches and fourteen missions. Canadian Unitarian Churches are members of the American Unitarian Association, Boston, Mass.

President, Rev. Frederick M. Eliot, D.D., Boston, Mass.
Vice-Pres. (Representing Canada), Frank S. Symons, Montreal, Que.
Secretary, Rev. Palfrey Perkins, D.D., 25 Beacon Street, Boston, Mass.
Unitarian Year Book, 25 Beacon Street, Boston, Mass.

The Icelandic churches and missions of Canada are members of the United Conference of Icelandic Churches of North America.

THE ORTHODOX CHURCH

According to the census of 1931, there were 102,389 Greek Orthodox adherents in Canada. This number included various nationalities, such as the Greeks, Russians, Syrians, Roumanians, Bulgarians, Armenians and Ukrainians.

GREEK ORTHODOX CHURCH

There are about 12,000 Greeks in Canada professing this faith.

The Archbishop of North and South America, Athenagora, 10 East 79th St. New York City, U.S.A., constitutes the Holy Synod of the Greek Church, recognized by the Ecumenical Patriarchate in Constantinople and by the Holy Synod of Greece.

Greek Orthodox communities and Churches in Canada under jurisdiction as above are shown below with names of Priests:—

Montreal: Holy Trinity, 6 Sherbrooke St. West; Rev. Dion Mavrias.
Toronto: St. George, 115-121 Bond St.; Rev. Nicholas Salamis, 368 George St., Toronto.
Ottawa: Greek Orthodox Church, 60 Bank St.; *Pastor*, Rev. Basil Demeroutis.
Fort William: Holy Trinity, St. Paul St.
Halifax: St. George, 279 Barrington St.; Rev. Niphon Demetrion; *President*, Peter Poulides.
Vancouver: St. George, 2305 7th Ave. West; Rev. E. Athanasion.

RUSSIAN ORTHODOX GREEK CATHOLIC CHURCH

There are about 150,000 members claimed for this branch of the Orthodox Church. The head of the Church in Canada is His Eminence the Most Rev. Theophilus, D.D., Archbishop of San Francisco and Metropolitan of America and Canada, 105 East Houston St., New York; Rev. Joseph Dzvouchik, Secretary. Metropolitan Council, Russian Orthodox Greek Catholic Church of America and Canada, 105 East Houston St., New York.

UKRAINIAN GREEK ORTHODOX CHURCH OF CANADA

Headquarters: **7 St. Johns Ave., Winnipeg, Man.**

Bishop: **Most Rev. Archbishop John Theodorovitch, Philadelphia, Pa.**

Governing Body: **Consistory of the Ukrainian Greek Orthodox Church of Canada composed of three clergy and two laymen. The President is Very Rev. S. W. Sawchuk** (on leave of absence, serving in the Canadian Chaplaincy Service). Vice-President, Very Rev. W. Kudryk (now acting President). **Parishes number 203 There are 61,500 members of the Church and 80,000 persons under pastoral care.**

Official Publication: **"The Herald," Winnipeg.**

ROUMANIAN ORTHODOX CHURCH

The head of the Roumanian Orthodox Church in Canada is Rt. Rev. Policarp Morusca, The Roumanian Bishop of America, "Vatra Romaneasca", Grass Lake, Mich., U.S.A.

The adherents of this branch of the Orthodox Church are mostly in the vicinity of Montreal, where they possess an independent Orthodox Church under the jurisdiction of The Roumanian Orthodox Episcopate of America. The Parish-Priest of this Church and Roumanian administrator for Eastern Canada, is Rev. Constantin Iuga, 3490 Iberville St., Montreal. The President of this Church is Mr. Ananie Boicu, 3174 Rosemont Blvd., Montreal.

There are also parishes in Timmins, Ont., the parish priest being Rev. Father Maxim Teofil; and in Hamilton, Ont., the parish priest is Rev. V. Cohan; both under the jurisdiction of Rev. Father Constantin Iuga.

THE SYRIAN ORTHODOX CHURCH

The Syrian Orthodox Community in Canada is under the jurisdiction of the Archbishop of New York and all North America, with headquarters in Brooklyn, N.Y. The Head of the Diocese is Archbishop Antony Bashir.

The Vicar General in Canada is Very Reverend Michael Zarbatany, Dean of St. Nicholas Syrian Orthodox Cathedral, with headquarters at 6791 St. Hubert St., Montreal.

THE SALVATION ARMY IN CANADA

CANADA, ALASKA, NEWFOUNDLAND AND BERMUDA

TERRITORIAL HEADQUARTERS, 20 Albert Street, Toronto

LIST OF PRINCIPAL OFFICERS

Commissioner Benjamin Orames, Territorial Commander.
Col Geo. W. Peacock, Chief Secretary.
Lieut.-Colonel Francis Ham, Field Secretary.
Colonel Jos. Tyndall, Financial Secretary.
Brigadier Alfred Keith, Candidates' and Young Peoples' Secretary
Lieut.-Col. James Merritt, Men's Social Secretary and Property Secretary.
Lieut.-Col. Wallace Bunton, Prison Secretary.
Lieut.-Col. H. C. Tutte, Public Relations Secretary.
Lieut.-Col. George Carter, Printing Secretary.
Major Girlie Robson, Trade Secretary.
Brigadier Walter Putt, Editor "War Cry."
Lieut.-Col. Hilda Aldridge, Women's Social Secretary.
Lieut.-Col. William Dray, War Services Secretary.

TRAINING COLLEGE—84 Davisville Avenue, Toronto, Ontario, *The Principal*, Lieut.-Colonel Robert Hoggard.

DIVISIONAL HEADQUARTERS

Address "The Divisional Commander"

Toronto—37 Dundas St. E., Toronto, Ont.
Hamilton—26 Rebecca St., Hamilton, Ont.
London—394 Clarence St., London, Ont.
Orillia—55 Matchedash St., Orillia, Ont.
Montreal—1225 University St., Montreal, Que.
Saint John—50 Princess St., Saint John, N.B.
Halifax—77 Hollis St., Halifax, N.S.
St. John's—12 Springdale St., St. John's, Nfld.
Winnipeg—388 Donald St., Winnipeg, Man.
Regina—Western Trust Bldg., Regina, Sask.
Edmonton—10030 - 102nd St., Edmonton, Alta.
Vancouver—301 Hastings St. E., Vancouver, B.C.
Alaska—Wrangell, Alaska.
Bermuda—Box 412, Hamilton, Bermuda.

IMMIGRATION

Inspector of Immigration, Lieut-Col. Wm Dray. *Toronto*—10th Floor, Hermant Building, Dundas and Victoria Streets, Toronto, Ont.

CANADIAN WAR SERVICES

Headquarters: 21 Dundas Square, Toronto

Secretary for War Services, Lieut.-Col. William Dray.

RED SHIELD CLUBS
Director in Charge, Lieut.-Col. William Dray.

CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS (MORMONS)

(Established 1830)

Canadian Membership (exclusive of British Columbia) about 16,000. There is no paid ministry in the Church of Jesus Christ of Latter-day Saints, all officers and missionaries being sustained at their own expense.

CANADIAN MISSION

Mission President, David A. Smith.
Mission Office Address, 36 Ferndale Ave., Toronto 5.

WESTERN CANADIAN MISSION

Mission President, Walter Miller.
Mission Office Address, 9734-106 Street, Edmonton, Alberta.

STAKES OF ZION IN CANADA

(A Stake constitutes a number of Wards each supervised by a Bishopric, and Branches supervised by a local Presidency.)

Alberta Stake (12 Wards and 2 Branches), *Stake President*, E. J. Wood, Cardston, Alta.
Taylor Stake (6 Wards and 3 Branches), *Stake President*, Thomas George Wood, Raymond, Alta.
Lethbridge Stake (10 Wards, 3 Branches), *Stake President*, Asael E. Palmer, Lethbridge, Alta.
There is one Latter-day Saint Temple in the British Empire, situated at Cardston, Alta.

THE PENTECOSTAL ASSEMBLIES OF CANADA

The number of adherents estimated at 35,000. 450 churches. 295 Ordained Ministers

General Supt., Rev. D. N. Buntain, 362 Danforth Ave., Toronto, Ontario.
Official Publication, The Pentecostal Testimony, Rev. D. N. Buntain, Editor.
General Secretary, and Missionary Secretary, Dr. C. M. Wortman, 362 Danforth Ave., Toronto, Ont.; *Provincial Superintendents*: Rev. C. A. C. Story, Nelson, B.C.; Rev. G. R. Upton, 1036-6th Ave., W., Calgary, Alta; Rev. John T. Brooks, 615 Ave. C. North, Saskatoon, Sask.; Rev. W. C. Nelson, Brandon, Man.; Rev. J. H. Blair, 34 West Ave. N. Hamilton, Ont.; Rev. C. B. Smith, 50 Euston Ave., Toronto; Rev. M. S. Winger, 83 Windsor St., Halifax, N.S.

Western Pentecostal Bible College, Hargrave and Cumberland Sts., Winnipeg, Man. *Principal*, Rev J. E. Purdie, B.D., D.D.

The Ontario Bible School, 50 Euston Ave., Toronto, Ont. *Principal*, Rev. C. B. Smith.

Elim Bible School, Saskatoon, Sask. *Principal*, Rev. James Hawtin.

British Columbia Bible Institute, Victoria, B.C. *Principal*, Rev. E. W. Robinson.

Missionaries: 60 missionaries working in British West Indies, Argentina, Liberia, South Africa, Mozambique, India, North and South China.

POLISH NATIONAL CATHOLIC CHURCH OF CANADA

The adherents of the Polish National Catholic Church are located mostly in Ontario and Manitoba Provinces. The Prime Bishop is the Rt. Rev. Francis Hodur, whose headquarters are at Scranton, Pa.

The church in Canada is divided into two dioceses, Eastern and Western. The headquarters of the Eastern Diocese are 1032-34 Queen St. West, Toronto, Ontario, under the jurisdiction of the Rt. Rev. John Zenon Jasinski, D.D., 182 Sobieski St., Buffalo, N.Y. The Western Diocese headquarters are at 357 Burrows Ave., Winnipeg, Man., under the jurisdiction of the Rt. Rev. Leon Grochowski, 2012 Carolina St., Chicago, Ill.

Official Publication, "God's Field", 529 E. Locust St., Scranton, Pa., U.S.A.

THE RELIGIOUS SOCIETY OF FRIENDS

(QUAKERS)

There are three branches of the Society in Canada: the "Hicksite Friends", "Orthodox Friends" and the "Wilburite", or "Conservative" Friends, numbering in all about 1,600 members

Chairman, Dr. Arthur G. Dorland, 914 Colborne St., London, Ont.
Executive Secretary, Burton Hill, Newmarket, Ont.

THE "ORTHODOX" FRIENDS

Under the authority of the Canada Yearly Meeting of Friends first established at Pickering, Ontario, in 1867. In 1943 the Yearly Meeting will be held at Pickering College, Newmarket, Ont. in joint session with Genesee Yearly Meeting; the *Presiding Clerk of the Yearly Meeting* is Arthur G. Dorland. *Executive Clerk*, Stirling Nelson, 1996 Buchanan St., Niagara Falls, Ont. *Clerk of Representative Meeting*, John H. Roberts, 181 Lowther Ave., Toronto, Ont. *Hon. President of Foreign Mission Board*, Ella R. Firth, 3 May Square, Toronto *Editor of "Canadian Friend" (Official Organ)*, Louise Rorke, 113 Maitland St., Toronto. Meetings are maintained in Vancouver, Victoria, Calgary, Swarthmore, Sask., Hartney, Man., and in Ontario at Toronto, Newmarket, Pelham, Beaconsfield, Wellington, Bloomfield, Moscow, Sunbury and elsewhere. Members, about 800.

THE "HICKSITE" FRIENDS

In Canada and in Northern New York State form Genesee Yearly meeting of Friends, organized 1834, and to be held in 1943 at Pickering College, Newmarket, Ont., in joint session with Canada Yearly Meeting of Friends (Orthodox) The *Presiding Clerk of the Genesee Yearly Meeting* is Arthur G. Dorland. *Executive Clerk*, Mabel B. Wilson, R.R. Welland, Ontario. *Official Organ* "The Friends' Intelligencer," published in Philadelphia. Meetings are maintained in Ontario, at West Lake, Whitchurch, Coldstream, Sparta, Pelham (a union meeting with the Orthodox branch). Members, about 400.

THE "WILBURITE" OR "CONSERVATIVE FRIENDS"

The *Clerk of the Canada Yearly Meeting* is Howard W. Clayton, Norwich, Ont. Meetings are held at Norwich, Ontario; and small Groups of members hold meetings, mostly in homes, at Newmarket and Pickering. Membership about 100. Annual meeting at Norwich, Ont., in 1943.

THE SYNAGOGUE IN CANADA

Though the Jews of Canada number more than 150,000, there is no federation of synagogues in Canada. Each synagogue is autonomous, is responsible to no superiors, affiliated with no hierarchy. Any group of Jews may form a synagogue, which does not necessarily require the services of a rabbi, any individual being eligible to lead in the recital of prayers.

There are three tendencies evident in Canadian Judaism—orthodox, conservative and reform. The orthodox tendency parallels the fundamentalist movement in Christianity; the reform tendency is modernism in Judaism; the conservative tendency is the middle movement.

The Holy Blossom Synagogue of Toronto, the Temple Emanu-El of Montreal, and the Anshe Sholom Synagogue of Hamilton are affiliated with the Union of American Hebrew Congregations, the federation of reform synagogues. The Shaar Hashomayim Synagogue of Montreal, the Goel Tzedec of Toronto and Beth Israel of Vancouver are affiliated with the United Synagogue of America (conservative). Most of the Canadian congregations are unaffiliated with any parent organization. These parent organizations have no authority over their constituent members.

Some external innovations of the reform group are worshipping without hats, the use of mixed choir and organ, the institution of a Sunday morning service (only at Holy Blossom Synagogue, Toronto) in addition to the Saturday morning service, the reading of prayers in English as well as in Hebrew, the addition of a sermon in English, and the sitting of men and women together. English prayers and sermons are also given in conservative synagogues. Most synagogues have religious schools. Some of these schools have sessions on Saturday and Sunday, and others on week days after public school hours. Among the leading synagogues of Canada are:

TORONTO, ONT.—Holy Blossom Synagogue (reform) Bathurst St. at Ava Rd., Maurice N. Eisendrath, M.A., rabbi.

Goel Tzedec (conservative), 403 University Ave., S. Sachs, B.A. rabbi.

Beth Midrash Hagadol (orthodox), 69 McCaul St. Moshe Gold, B.Sc., rabbi.

Shaarei Shomayim Congregation (orthodox) 840 St. Clair Ave. W., David Monson, rabbi.

There are in all 42 congregations in the city of Toronto.

MONTREAL, QUE.—Shaar Hashomayim Synagogue Cote St. Antoine Rd., corner Kensington Ave., Rev. Dr. Herman Abramowitz, rabbi.

Temple Emanu-El (reform) 4128 Sherbrooke St. West. Harry J. Stern, B.A., B.H.L., LL.D., rabbi.

Shaarei Zion Congregation, 386 Claremont Ave. Julius Berger, M.A., rabbi.

Shearith Israel Congregation, 1445 Stanley Street.

Bnai Jacob Congregation, Fairmount Ave. West, Ephraim M. Levy, M.A., and M. J. Wachtfogel, rabbis.

Beth David Congregation, corner Nelson and St. Joseph Blvd. West. S. Hershorn, rabbi.

Adath Israel Congregation, 1540 Ducharme, Charles Bender, rabbi.

WINNIPEG, MAN.—Shaarey Zedek Synagogue (conservative), 131 Dagmar St. Solomon Frank, 23 Cavell Apts., rabbi.

Beth Abraham Congregation (orthodox), 242 Manitoba Ave. I. Herson, rabbi.

THE SYNAGOGUE IN CANADA—*Continued*

HAMILTON, ONT.—Anshe Sholom (reform), Hughson St. S., ...rabbi.
Beth Jacob (orthodox), Hunter St.; Morris C. Katz, rabbi, 85 Robert St.

LONDON, ONT.—Beth Sholom Congregation (Conservative), Reuben Slonim, rabbi, 203 Regent Street.

WINDSOR, ONT.—Shaar Hashamayim Congregation (Orthodox), Nahum Schulman, rabbi, Giles Blvd. and Goyeau Street.

VANCOUVER B.C.—Beth Israel (conservative), 2673 Oak St. Samuel Cass, B.A., rabbi
Shaare Zedek Congregation (orthodox , Heatley and Pender Sts., Rev. N. M. Pastinsky, rabbi.

VICTORIA, B. C.
Temple Emanuel Congregation (conservative), ... rabbi.

OTTAWA, ONT.—
Jewish religious interests in Ottawa are looked after by the Jewish Community Council, L. H. Goldman, Secretary, 302 Wilbrod Street,. The Jewish Community Council consists primarily of five orthodox synagogues.
Adath Yeshurun, 375 King Edward St.
Agudath Achim, 421 Rideau St.
Machzikei Hadath, 258 Murray St.
Agudath Israel, Fairmount Ave.
Bnai Jacob, 54 James St
Rabbi Oscar Z. Fasman, residence, 353 Stewart St., study, 171 George St., is the communal rabbi with jurisdiction over the five synagogues.

CALGARY ALTA.—House of Jacob Congregation, (founded 1919), 323 Fifth Ave.E., Rev. I. Kosasky.

EDMONTON ALTA.—Reform Congregation, J. J. Eisen, rabbi.
Beth Israel Congregation (orthodox) I. Haft, rabbi.

For list of Jewish societies, *See Index*,

CHINA INLAND MISSION

Gen. Director, Bishop Frank Houghton.
Home Director, Rev. Robt. H. Glover, M.D., F.R.G.S.
Asst. Home Director, Rev. H. M. Griffin, B.A., B.D.
Secretary-Treasurer, Rev. E. A. Brownlee, B.A., B.Th.
Prayer Union Secretary, Rev. Isaac Page, D.D.
Home and Offices of the Mission—Canadian Centre, 150 St. George St., Toronto 5, Ont. *American Centre* 237 W. School Lane, Germantown, Philadelphia, Pa.

Total number of Foreign Missionaries from Great Britain, Australasia, Nth. America, etc., 1,270. Chinese Workers, 4,051. Stations, 371. Out-stations, 2,581. Converts now in fellowship, approximately 118,000.

Income for 1941 from North America, Great Britain and Australasia (but not including receipts from the Continent of Europe and China) $540,976.33.

CHRISTIAN REFORMED CHURCH IN N. A.

Stated Clerk of Synod, Rev. John De Haan, 1137 Turner Ave. N.W., Grand Rapids, Mich., U.S.A.

There are churches of this denomination in Hamilton, Chatham, Windsor, Blackwell and Holland Marsh, Ont.; Winnipeg, Man.; Shackleton Sask.; Edmonton, Neerlandia, Monarch Burdett, Lacombe and Granum, Alta.; Vancouver and Houston, B.C. Preaching services in Dutch and in English.

INTERNATIONAL LABOUR ORGANIZATION

The International Labour Organization, which was set up under the Peace Treaties concluded after the 1914-1918 war for the purpose of promoting social justice, is an association of nations. Its organs are the International Labour Conference, which normally meets annually and is composed of delegations representing the Governments, employers and workers of the member countries; the International Labour Office; and the Governing Body of the International Labour Office which is also composed of representatives of Governments and of employers' and workers' organizations. The seat of the International Labour Office is Geneva, Switzerland; but when, in 1940, the course of the war made communications difficult and threatened to isolate the I.L.O. in the midst of a Nazi-dominated Europe, the then Director, the Hon. John G. Winant, now United States Ambassador to Great Britain, decided to establish a working centre across the Atlantic. This centre was established in Montreal at the invitation of McGill University and with the cordial agreement of the Canadian Government. The diplomatic status of the I.L.O. in Canada is defined by Order-in-Council P.C. 6283 of 14 August, 1941. Branch offices are maintained in Chungking, London, New Delhi and Washington, and the Office has correspondents or special representatives in seventeen further countries of America, Asia and Europe. The publications issued by the International Labour Office include: International Labour Review (monthly), Industrial Safety Survey (quarterly), Legislative Series (quarterly), I.L.O. Year Book, Year Book of Labour Statistics, and special studies and pamphlets dealing with wartime and reconstruction problems which are issued from time to time. At the Conference of the International Labour Organization held in New York and Washington in October-November 1941 and attended by representatives of 34 States, important responsibilities regarding post-war reconstruction were entrusted to the International Labour Organization.

INTERNATIONAL LABOUR OFFICE
(Working Centre: McGill University,
3480 University Street, Montreal)

Acting Director: Mr. Edward J. Phelan; *Assistant Director:* Mr. Lindsay Rogers.

Governing Body of the International Labour Office

(Composed of the representatives of the Governments of the United States of America, Belgium, Brazil, Canada, Chile, China, France, Great Britain, India, Mexico, Netherlands, Norway, Poland and Yugoslavia (two seats being vacant), together with eight employers' and eight workers' representatives.)

Chairman: Mr. Carter Goodrich, United States Labor Commissioner at Geneva, Professor of Economics, Columbia University, New York.

CANADA AND THE COST OF WAR

In 1942, it is expected Canadians will spend over $3,000,000,000 on war—on the Army, Navy, Air Force and on shipments of munitions, food and materials to Britain. The total of these expenditures is roughly twice the total cost of the First Great War from 1914 to 1920, including the cost of demobilization.

Adding the expenditure for non-war purposes Canada will spend not less than $3,900,000,000 this year, which is equal to nearly eight years of peacetime spending. It is expected that with greatly increased taxation and compulsory savings, there will be a deficiency of $1,755,000,000. It will be necessary to raise the largest part of this amount by war loans and war savings certificates.

To obtain the highest revenue in Canada's history, taxation has been increased sharply on incomes and many forms of goods and services. Entirely new taxes have been imposed. Income taxes and national defence taxes are combined with the compulsory savings deductions and taken from salaries and wages, or collected by means of compulsory instalments.

DESCENT AND DISTRIBUTION OF PROPERTY

PROVINCE OF ONTARIO

A CONDENSED SUMMARY OF THE LAW OF INTESTATES ESTATES

All real and personal property of persons dying on or after the 1st day of July, 1886, devolves upon and becomes vested in the legal personal representatives for the period of three years (which may be extended in a prescribed manner) subject to the payment of debts and to the effectual dispositions of deceased. The real and personal property of a married woman, in respect of which she has died intestate, shall be distributed as follows: One-third to her husband, two-thirds to issue, if she leaves issue, and one-half if she leaves none, and subject thereto, shall go as if her husband had predeceased her. The realty and personalty comprised in a residuary devise or bequest is (unless the will otherwise directs) applicable ratably according to their respective value to the payment of the debts.

A widow may elect to take dower (a one-third life interest in the real estate owned by the husband at his death) and a widower may elect to take his curtesy (a life interest in the real estate owned by the wife at her death) instead of his or her right to a distributive share in the whole estate.

TABLE SHOWING THE DISTRIBUTION OF PROPERTY OF INTESTATES IN ONTARIO AT DECEMBER 31ST, 1942

If the Intestate die leaving:	*His representatives take as follows:*
Wife only	Entire estate where the net value does not exceed $5,000. If it exceeds $5,000. she is entitled to $5,000. and interest at 4% from date of death until payment, and two-thirds of the residue. The balance of the residue to the next of kin, or if no next of kin to the Crown. Net value implies estate after payment of debts, funeral and testamentary expenses.
Wife and one child	$5,000. and interest to wife; one-half of residue to wife and one-half to child or legal representatives of such child.
Wife and children	$5,000. and interest to wife; one-third of residue to wife and two-thirds to children and such persons as legally represent any deceased children.
Wife, mother, brother, sister, and nephews or nieces	$5,000. and interest and two-thirds of remainder to wife; residue to mother, brother, sister and nieces and nephews, but nieces and nephews take share of deceased parent.
Wife and father	$5,000. and interest and two-thirds of remainder to wife; residue to father.
Wife, mother, nephews and nieces	$5,000. and interest and two-thirds of remainder to wife; residue to mother, nephews and nieces equally, but nephews and nieces take share of deceased parent.
Wife, brother or sister and mother	$5,000. and interest and two-thirds of remainder to wife; residue to mother and brother or sister equally.
Wife and mother	$5,000. and interest and two-thirds of remainder to wife; residue to mother.
Wife and mother, and children of deceased brother or sister	$5,000. and interest and two-thirds of remainder to wife; residue equally to mother, nephews and nieces, but nephews and nieces take the share of deceased parent.
Wife, brother or sister, and children of deceased brother or sister	$5,000. and interest and two-thirds of remainder to wife; one-sixth to deceased brother's or sister's children equally.
No wife or child	All to the next of kin, and to their legal representatives.
Child, children or their representatives	All to him, her or them, representatives taking *per stirpes*.
Children by two wives.	Equally to all.
If no wife, child, children or representatives	All to next of kin, in equal degree to intestate.
Child and grandchild of deceased child	Half to child, half to grandchild, who takes by representation.
Husband only	Half to him and balance equally among next of kin of deceased wife.
Husband and child or children	Third to husband and two-thirds to children.
Father and mother	Equally to both.
Father, mother, brother or sister—Equally to all.	
Father only or mother only—The entire estate.	
Father's father and mother's mother—Equally to each	
Mother and brother or sister—Equally to both.	
Brother or sister of whole blood, and brother or sister of half blood	Equally to both.
Posthumous brother or sister, and mother	Equally to both.
Brothers or sisters, and nephews or nieces	Equally (but the nephews or nieces take *per stirpes*).
Brother and grandfather—All to brother.	
Brother's grandson and brother's or sister's daughter	All to daughter
Brother and aunts or uncles—All to brother.	
Brother and wife	$5,000. to wife, two-thirds of residue to wife, one-third to brother.
Brother or sister, and children of a deceased brother or sister.	Half to brother or sister *per capita*, half to children of deceased brother or sister *per stirpes*.
Uncle's or aunt's children, and brother's or sister's grandchildren	Equally to all.
Grandmother, uncle or aunt—All to grandmother.	
Uncle and deceased uncle's child—All to uncle.	
Uncle on mother's side, and deceased uncle's or aunt's child	All to uncle.
Nephew or niece by brother, and nephew or niece by half sister	Equally to each.
Nephews by deceased brother, and nephews and nieces by deceased sister	Equally *per capita*
Without lawful heirs—All to the Crown	

SUCCESSION DUTIES IN CANADA

THE DOMINION SUCCESSION DUTY ACT

The following is a resume of some of the principal provisions of the Act. 4-5 George VI, Chap. 14., assented to June 14th, 1941, and amendments 6 George VI, Chap. 25, assented to August 1st, 1942. The information hereunder is only partial, is not interpretative, and legal advice should be sought in specific cases.

Succession

(Sec. 3.) A succession includes:

(*a*) property and income therefrom voluntarily transferred by grant, bargain or gift or by any transfer made in general contemplation of death.

(*b*) property taken as a *donatio mortis causa;*

(*c*) gifts made on or after April 29, 1941, and within 3 years prior to death of deceased.

(*d*) gifts of which actual and bona fide possession and enjoyment was not immediately assumed to the entire exclusion of the donor.

(*e*) property held jointly except such part which was contributed by the survivor.

Settlements, annuities, insurance, marriage settlements, superannuation or pension benefits made on or after April 29, 1941 and within 3 years of death.

Property Valued at Death

(Sec. 5.) Property shall be valued as of the date of death and is not subject to any appreciation or depreciation after the date of death.

Aggregate Net Value

(Sec. 2*a*) "Aggregate net value" means the fair market value as at the date of death, of all the property of the deceased, wherever situated, together with the fair market value, as at the said date, of all such other property wherever situated, mentioned and described in section 3 of this Act, as deemed to be included in a succession or successions, as the case may be, from the deceased as predecessor, after the debts, incumbrances and other allowances are deducted therefrom as authorized by section 8 of this Act.

Dutiable Value

(Sec. 2*e*) "Dutiable value" means, in the case of the death of a person domiciled in Canada, the fair market value, as at the date of death, of all property included in a succession to a successor less the allowances as authorized by section eight of this Act and less the value of real property situated outside of Canada, and means, in the case of the death of a person domiciled outside of Canada, the fair market value of property situated in Canada of the deceased included in a succession to a successor less the allowances as authorized by sections 8 and 9 of this Act.

Child

(Sec. 2*b*) "Child" means any child of the deceased including any person lawfully adopted while such person is under the age of twelve years by the deceased as his child and any lineal descendant of any such child or person, provided that at the date of the death of the deceased such child was—

(*i*) Under eighteen years of age in the case of the deceased's own child or adopted child; or

(*ii*) under eighteen years of age, and dependent upon the deceased for support; or

(*iii*) Eighteen years of age or over and likewise dependent upon the deceased on account of mental or physical infirmity.

Deceased Person

(Sec. 2*d*) "Deceased" or "deceased person" means a person dying after the coming into force of this Act.

Exemptions and Allowances

(Sec. 7) (1) From the dutiable value of any property included in a succession the following exemptions shall be deducted and no duty shall be leviable in respect thereof:—

(*a*) where the successor is the widow of the deceased, the value of the property up to the amount of $20,000, which exemption, however, shall be increased for each child of the deceased—

(i) by $5,000 if such child does not benefit as a result of the death of the deceased;

(ii) by $5,000 less the value of any benefit accruing to the child as a result of the death of the deceased;

(*b*) where the successor is a child of the deceased, the value of the property up to the amount of $5,000;

(*c*) where the successor is a child of the deceased having no surviving parent, the value of the property up to the amount of $15,000, which exemption shall be in addition to the exemption provided for by paragraph (*b*) of this subsection: Provided, however, that where more than one child is entitled to exemption hereunder the exemption shall be limited to the sum of $15,000 divisible amongst such children in proportion to the value of the property included in each succession;

Charitable Gifts

(*d*) where the successor is a charitable organization in Canada operated exclusively as such and not for the benefit, gain or profit of any person, member or shareholder thereof, provided this exemption shall apply only to an amount not exceeding fifty per centum of the value of all the property included in the aggregate net value; and provided further that where more than one charitable organization is entitled to exemption hereunder each such organization shall be entitled to that proportion of the total exemption applicable in the case of the total number of charitable organizations entitled as the value of the property included in its succession bears to the total value of the dutiable property divisible amongst the organizations.

(*e*) where the successor is the Dominion of Canada or any province or political subdivision thereof;

(*f*) in respect of a gift made by the deceased where the same is proved to have been absolute and to have taken effect in the lifetime of the deceased, to have been part of his ordinary and normal expenditure, and to have been reasonable having regard to the amount of his income and the circumstances under which the gift was made;

(*g*) in respect of any gift made by the deceased prior to the 29th day of April, 1941, where actual and bona fide possession and enjoyment of the property, the subject matter of the gift, has been assumed by the donee or by a trustee for the donee immediately upon the making of the gift and thenceforward retained to the entire exclusion of the donor, or of any benefit to him, whether voluntary or by contract or otherwise;

(*h*) in respect of a gift made by the deceased in his lifetime where gift tax has been paid under the provisions of the *Income War Tax Act*, except to the extent to which duty payable under this Act exceeds the gift tax so paid;

(*i*) where the value of the property included in the succession to any one successor does not exceed $1,000.

(*j*) in respect of any succession comprising property acquired for or incidental to residence in Canada, by

(i) a minister, secretary, or attache, of legation; or

(ii) a consul, or vice-consul, of career; or

(iii) a high commissioner, accredited representative, or the secretaries of their offices,

provided that the foregoing officials are subjects of the country they represent, and provided further that such exemption shall only be granted to an extent equivalent to that which is granted in like circumstances by the countries which the said officials represent;

(*k*) in respect of pensions granted or payable under the provisions of the *Pension Act*, or other payments in the nature of pensions which are being administered on the thirty-first day of July, 1942, by the Canadian Pension Commission as directed by the Governor in Council under section six of the *Pension Act:*

(*l*) in respect of pensions granted or payable on account of disability or death arising out of war service by the government of any country which was an ally of His Majesty at the time of such war service: provided, and to the extent that such country grants a similar exemption in respect of such pensions granted or payable by the government of Canada."

(*2*) In the case of a person dying domiciled outside of Canada, the amount of any exemption under subsection 1 of this section shall be limited so that it shall be only such proportion of the total exemption as the value of property situated in Canada bears to the total value of the property wherever situated.

(*3*) (*a*) Where the deceased dies from wounds inflicted, accident occurring, or disease contracted while Canada is or was at war, and while on service with Canadian or any other of His Majesty's Naval, Military or Air Forces or with allied or associated Naval, Military or Air Forces, and where the Canadian Pension Commission finds that the circumstances are such that the widow or children of the deceased are entitled or would, if such service had been with the Canadian Naval, Military or Air Forces, have been entitled to receive a pension under the *Pension Act* in respect of such death, or where the Canadian Pension Commission finds that the deceased died from wounds inflicted, accident occurring, or disease contracted, as a result of enemy action within 12 months before death;

(i) the exemptions allowed in paragraphs (*a*), (*b*) and (*c*) of subsection 1 of this section shall be increased by fifty per centum; and

(ii) the amount of the duty payable in respect of a succession by any successor coming with Class A or Class B in the First Schedule to this Act shall be reduced to such sum as would, if accumulated at compound interest at the rate of three per centum per annum from the date of death with half-yearly rests, at the expiration of the period of the normal expectation of life of a person of the age of the deceased at the time of death (calculated in accordance with mortality tables approved by the Minister) amount to the duty otherwise payable.

(*b*) The Canadian Pension Commission shall on the request of the Commissioner investigate the circumstances and report its findings in respect of any case arising under paragraph (*a*) of this subsection.

(*4*) No duty shall be leviable on the death of any predecessor where the aggregate net value does not exceed $5,000.

(*5*) No duty shall be leviable in respect of the proceeds of any insurance policy or in respect of any annuity or other similar contract issued by any person in the ordinary course of business or by His Majesty under the provisions of the *Government Annuities Act*, if the assured or the person with whom the contract was made was domiciled outside of Canada at the time of his death.

ALLOWANCES FOR DEBTS

(SEC. 8) Relates to the allowance of bona fide debts and encumbrances and provides that allowance shall not be made:

(*g*) for any estate, legacy, succession or inheritance duties, or any combination of such duties, paid or payable to any province or to any country outside of Canada."

DEBTS OF DECEASED DOMICILED OUTSIDE OF CANADA

(SEC. 9) Where the deceased was domiciled outside of Canada at time of death any allowance made on account of debts by way of deduction from the value of the property situated in Canada, other than debts specifically charged upon the said property, shall be in the proportion that the value of the property situated in Canada bears to the value of the property of the deceased wheresoever situated.

PERSONS LIABLE FOR DUTIES

(SEC. 12) (1) Every successor shall be liable for the duty by this Act levied upon or in respect of the succession to him provided that the duty in respect of any gift of disposition *inter vivos* to a successor shall also be payable by and may be recovered from the executor of the property of the deceased but such liability shall be in his capacity as executor only and for an amount not exceeding the value of the interest of the successor in the property administered by the executor.

(2) Subject to the provisions of subsection 1 of this section all the duties assessed and levied under this Act shall be payable by and may be recovered from the executor of the property of the deceased, provided that the liability of any executor under this subsection shall be a liability in his capacity as executor only and for an amount not exceeding the value of the property administered by him.

(SEC. 13) Every executor who is required to pay duty upon or in respect of the succession to property which is not administered by him or which does not come into his possession or control shall be entitled to recover from the successor liable therefor the duty payable upon or in respect of such succession.

(SEC. 14) Every executor who is required to pay duty upon or in respect of the succession to property which is being administered by him shall be entitled to deduct from the amount paid over by him the amount of the duty paid by him or, in the event of the successor being satisfied otherwise than in money paid over by him, to recover from the successor the amount of the duty so paid.

DUTIES ON SUCCESSIONS

(SEC. 6) Subject to the exemptions mentioned in section 7 (Exemptions) of this Act, there shall be assessed, levied and paid at the rates provided for in the First Schedule to this Act duties upon or in respect of the following successions, that is to say—

(*a*) where the deceased was at the time of his death domiciled in a province of Canada, upon or in respect of the succession to all real or immovable property situated in Canada, and all personal property wheresoever situated;

(*b*) where the deceased was at the time of his death domiciled outside of Canada, upon or in respect of the succession to all property situated in Canada.

RATES OF DUTY

INITIAL RATES

(SEC. 10) There shall be assessed, levied and paid to the Receiver General of Canada, upon or in respect of each succession mentioned and described in section 6 (Duties on Successions) of this Act an initial duty at the rate set forth under the heading "Initial rates dependent on aggregate net value" in the First Schedule to this Act which corresponds to the aggregate net value, in the said Schedule, and the duty so levied shall be payable by each successor in respect of his succession: Provided that there shall be no duty levied under this section where the aggregate net value exceeds $5,000. but does not exceed $25,000.

ADDITIONAL RATES

(SEC. 11) In addition to the duty imposed by section 10 of this Act, there shall be assessed, levied and paid upon or in respect of each succession mentioned and described in section 6 of this Act a duty at the rate set forth in the First Schedule to this Act which corresponds to the dutiable value in the said Schedule, as follows:—

(*a*) under the heading Class A of the said schedule where the dutiable value exceeds $5,000. and where the successor is the widow or child of the deceased;

(*b*) under the heading Class B of the said schedule where the dutiable value exceeds $1,000. and where the successor is the grandfather, grandmother, father, mother, husband, son-in-law or daughter-in-law of the deceased or a child of the deceased 18 years of age or over at the date of the death of the deceased and not dependent, at that date, upon the deceased for support on account of mental or physical infirmity;

(*c*) under the heading Class C of the said Schedule where the dutiable value exceeds $1,000. and where the successor is a lineal ancestor (except a grandfather, grandmother, father or mother), a brother or sister of the deceased or any descendant of a brother or sister, or a brother or sister of the father or mother of the deceased or any descendant of such brother or sister;

(*d*) under the heading Class D of the said Schedule where the dutiable value exceeds $1,000. and where the successor is any person in any other degree of consanguinity to the deceased than as mentioned in paragraphs (*a*), (*b*) and (*c*) of this section, or is a stranger in blood to the deceased.

EXAMPLE

An example of the way the two classes of rates i.e., the "initial rates" and the "additional rates" apply was given to Parliament by the Minister of Finance when submitting the Bill to the House in 1941. He took the case of an estate of $100,000. of dutiable value descending to two adult children. Each child's bequest is $50,000. The "Initial Rate" (dependent on aggregate net value) for $100,000 is 2½%. The "Additional Rate" (dependent on dutiable value of the individual benefit) for a bequest of $50,000. in Class B (the Class for Adult Children) is 4%. The total of 2½% and 4% is 6½%. A total rate of 6½% is thus the duty applicable to the dutiable value of each bequest of $50,000.

FIRST SCHEDULE

RATES OF DUTY—DOMINION SUCCESSION DUTIES

(Partial Table Only)

The following is a partial table of rates omitting many of the intermediate steps. The complete schedule in the Act progresses by very small increases, both of values and rates. There are, for instance, 9 intermediate rates of duty between the 5% and the 6% rate shown below under Class A, and a similar close progression between other rates of duty here shown.

Aggregate Net Value of Property Passing		Initial Rates Dependent on Aggregate Net Value	Dutiable Value of Individual Benefits		Additional Rates Dependent on Dutiable Value of the individual benefits			
Exceeding	Not Exceeding		Exceeding	Not Exceeding	Class A	Class B	Class C	Class D
$	$	%	$	$	%	%	%	%
.....	.....	....	1,000	1,800	....	1.0	2.0	2.5
.....	.....	....	1,800	2,600	....	1.2	2.1	2.6
.....	.....	....	2,600	3,400	....	1.4	2.2	2.7
.....	.....	....	3,400	4,200	....	1.6	2.3	2.8
.....	.....	....	4,200	5,000	....	1.8	2.4	2.9
5,000	6,000	....	5,000	6,000	2.0	2.0	2.5	3.0
10,000	13,000	....	10,000	13,000	2.25	2.5	3.0	3.5
22,000	25,000	....	22,000	25,000	2.45	2.9	3.4	3.9
25,000	27,000	0.5	25,000	27,000	2.5	3.0	3.5	4.0
35,000	36,500	1.0	35,000	36,500	3.0	3.5	4.0	5.0
50,000	52,500	1.5	50,000	52,500	3.5	4.0	5.0	6.0
75,000	77,500	2.0	75,000	77,500	4.0	5.0	6.0	7.0
100,000	102,500	2.5	100,000	102,500	5.0	6.0	7.0	8.0
125,000	127,500	3.0	125,000	127,500	6.0	7.0	8.0	9.0
150,000	155,000	3.5	150,000	155,000	7.0	8.0	9.0	10.0
200,000	210,000	4.0	200,000	210,000	8.0	9.0	10.0	11.0
300,000	310,000	4.5	300,000	310,000	9.0	10.0	11.0	12.0
400,000	410,000	5.0	400,000	410,000	10.0	11.0	12.0	13.0
500,000	525,000	5.5	500,000	525,000	11.0	12.0	13.0	14.0
750,000	775,000	6.0	750,000	775,000	12.0	13.0	14.0	15.0
1,000,000	1,050,000	6.5	1,000,000	1,050,000	13.0	14.0	15.0	16.0
1,500,000	1,550,000	7.0	1,500,000	1,550,000	14.0	15.0	16.0	17.0
2,000,000	2,100,000	8.0	2,000,000	2,100,000	15.0	16.0	17.0	17.0
3,000,000	3,200,000	9.0	3,000,000	3,200,000	16.0	17.0	17.0	17.0
5,000,000	and over	10.0	5,000,000	and over	17.0	17.0	17.0	17.0

WHEN DUTIES PAYABLE

(SEC. 24) Duties, unless otherwise provided, are payable within 6 months after death of deceased.

INSURANCE AND JOINT BANK ACCOUNTS, ETC.

(SEC. 49) (2) Notwithstanding anything contained herein, property not exceeding $1,500 in value or amount included in a succession my be transferred or paid without the consent of the Minister in each of the undermentioned cases, provided notice of such transfer or payment is given forthwith to the Minister, and that the property comes within any of the following classes, namely:—

(*a*) Moneys due under any contract of life insurance;

(*b*) Moneys payable by any benevolent or friendly society to an estate of a deceased person or to any member or members of his family;

(*c*) Superannuation benefits payable to any member of the family of a deceased employee, including refunds of pension contributions.

(*3*) Notwithstanding anything contained herein property not exceeding $500 in value or amount included in a succession, may be transferred or paid without the consent of the Minister, in each of the following cases, provided notice of such transfer or payment is given forthwith to the Minister, and that the property comes within any of the following classes, namely:—

(*a*) Moneys in any branch of a bank;

(*b*) Moneys deposited with a trust company, loan company, or similar institution;

(*c*) Salary, wages or gratuities payable to the representatives or relatives of deceased employees.

*SUCCESSION DUTIES, PROVINCES OTHER THAN ONTARIO

The following rates of duty apply in all provinces except Manitoba, to FATHER, MOTHER, HUSBAND, WIFE, SON-IN-LAW, DAUGHTER-IN-LAW; and to CHILD in all Provinces except P.E.I.
In certain provinces the rates apply also to other relationships, as shown at the head of the columns below:

NOTE that the rates hereunder are basic rates only. In some provinces, under certain circumstances, further duties are payable in addition to the basic rate, and there may be further exemptions to modify these rates. See elsewhere in this section.

Value of Estate		Father, Mother, Husband, Wife, Child, only. (Up to $25,000 duty applies only to non-residents)	Also Grandfather and Grandmother and descendants of children (all if resident)	(If resident)		Also Gr'nd-father Grn'd-m'ther and G-child	(See below)	Also all in direct line ascending or desc. F-in-law M-i-law.	Also Grandchild (The "additional" rate applies only where beneficiary receives an amount in excess of $50,000)
Exceeding	Not Exceeding	Man.	Alta.§	Sask.	N.B.	N.S.	P.E.I.†	Que.	B.C
$	$	%	%	%	%	%	%		%
0	5,000	0	0	0		0	0		0
5,000	10,000	.30%+6-100% for ea. $1000 exceeding $5000	0	0		0	2½	also Step-f., m., s. & d.	0
10,000	15,000	.60%+6-100% for ea. $1000 exceeding $10,000	0	0		0	5		0
15,000	20,000	.90%+6-100% for ea. $1000 exceeding $15,000	1% + 10-100% for ea. $1,000 exceeding $15,000	1		0	5		0
20,000	25,000	1.20%+6-100% for ea. $1000 exceed. $20,000	1½% + 10-100% for ea. $1000 exceed. $20,000	1		0	7½		1%+1-20% for each $1,000 exceeding $20,000
25,000	50,000	1.50%+6-100% for ea. $1000 exceed. $25,000	2% + 4-100% for each $1000 exceed. $25,000	2		2½	7½		1¼% + 1-100% for each $1,000 exc'd'g $25,000
50,000	75,000	3.00%+2-100% for ea. $1000 exceed. $50.000	3% + 4-100% for each $1000 exceed. 50,000	2½		3½	10		1½% + 1-100% for each $1,000 exc'd'g $50,000 plus 1% add'l
75,000	100,000		4% + 4-100% for each $1000 exceed. $75,000	3½		4	10		1¾% + 1-100% for each $1,000 exceeding $75,000 plus 1% add'l
100,000	150,000	4.00%+2-100% for ea. $1000 excdg. $100,000	5% + 2-100% for each $1000 excdg. $100,000	5		5½	10		2% + 2-100% for each $1,000 exceed'g $100,000 plus 1½% add'l
150,000	200,000		6% + 2-100% for each $1000 excdg. $150,000	5½		6	10		3% + 2-100% for each $1,000 exceed'g $150,000 plus 1¾% add'l
200,000	250,000	6.00%+2-100% for ea. $1000 excdg. $200,000	7% + 1-100% for each $1000 excdg. $200,000	6		6½	10		
250,000	300,000			6		6½	10		4%+1-100% for each $1,000 exceed'g $200,000 plus 2%add'l
300,000	350,000	8.00%+2-100% for ea. $1000 excdg. $300,000	8% + 5-1000% for each $1000 excdg. $300,000	7		7	10		
350,000	400,000			8		7½	10		
400,000	500,000	10.00%+2-100% for ea. $1000 excdg. $400,000		10		8	10		
500,000	600,000	12.00%+1-200% for ea. $1000 excdg. $500,000		11		8½	10		6%+1-100% for each $1,000 exceed'g $400,000 plus 3% add'l
600,000	700,000	12.50%+1-200% for ea. $1000 excdg. $600,000	9% + 4-1000% for each $1000 excdg. $500,000	12		9	10		
700,000	750,000	13.00%+1-200% for ea. $1000 excdg. $700,000		13		9½	10		
750,000	800,000			13		9½	10		
800,000	900,000	13.50%+1-200% for ea. $1000 excdg. $800,000	10%+4-1000% for each $1000 excdg. $750,000	14		10	10		9%+1-100% for each $1,000 exceed'g $700,000 plus 4% add'l
900,000	1,000,000	14.00%+1-100% for ea. $1000 excdg. $900.000		15		11	10		
1,000,000	1,500,000	15%	11%+2-1000% for each $1000 ex'g $1,000,000	16		12	(‡)		12% plus 5% add'l percentage
1,500,000	2,000,000		12%+2-1000% for each $1000 ex'g $1,500,000	16		12	(‡)		
2,000,000	3,000,000		13%	16		12	(‡)		

See under "Further Duties" page 425. *See under "Further Duties" page 426.*

*See note at head of this Section, p. 421. † In P.E.I. the rates for wife with dependent children by deceased and dependent child or children, also for child or children not dependent on deceased at time of his death are shown on p. 424; the above table includes in addition to relationships at head of this table, also Grandchild, sister, brother, wife without children of deceased but not child or wife with child. ‡ 10% for first million plus 2% on amount exceeding one million. §All Succession Duties in Alberta were increased in 1938 by a surtax of 20%

SUCCESSION DUTIES, ONTARIO

A resumé of the Ontario Act is here given, and, following that and on the preceding page, tables showing certain rates of duty applicable in the other Provinces, together with certain surtaxes and exemptions, in the case of beneficiaries related in the direct line or by marriage, the exact relationship being shown at the head of each column.

In respect of provinces other than Ontario, in addition to the rates shown, there are higher rates applicable where beneficiaries are less directly connected, and in some cases further duties or surtaxes are imposed where individual bequests or the value of estates exceed certain sums.

The information hereunder, while including the latest revisions, is only partial, is not interpretative, and legal advice should be sought in specific cases.

Aggregate Value

"Aggregate Value" which determines the normal rates of duty means the value at the death of the deceased of the property wherever situate passing on his death together with the value of all lifetime dispositions made on or after the first day of July, 1892, less debts, reasonable funeral expenses, Surrogate Court fees, solicitors fees for obtaining probate or letters of administration to the extent of $100.00 and less the exemptions authorized by section 4 and specified below.

Estates Exempt from Succession Duty

1. An estate, the aggregate value of which does not exceed $5,000.00.

2. An estate, the aggregate value of which does not exceed $10,000.00, where the only persons who participate are the following, or some of them:—

(*a*) Any lineal ancestor of the deceased except the grandfather, grandmother, father or mother;

(*b*) Any brother or sister of the deceased;

(*c*) Any descendant of a brother or sister of the deceased;

(*d*) Any brother or sister of the father or mother of the deceased;

(*e*) Any descendant of a brother or sister of the father and mother of the deceased.

3. An estate, the aggregate value of which does not exceed $25,000.00, when the only persons who participate are the following, or some of them: the grandfather, grandmother, father, mother, husband, wife, child, son-in-law and daughter-in-law of the deceased.

Exemptions from Succession Duty, whether or not the estate as a whole is exempt.

By section 3 of The Succession Duty Act, 1939, the following are exempt from duty but the property and dispositions with respect to which there are exemptions are nevertheless included for the purposes of arriving at the "Aggregate Value":

(*a*) Any Ontario property situate in Ontario passing on the death to any one person where the value of all the property so passing to any such person does not exceed $500.00;

(*b*) Any person to whom there is a transmission, with respect to such transmission, where the value of all the transmissions to such person does not exceed $500.00;

(*c*) Any person to whom a disposition is made, with respect to such disposition, where the value of all the dispositions to such person does not exceed $500.00;

(*d*) Any property situate in Ontario passing on the death of the deceased to any one person where such property consists wholly of an annuity not exceeding $100.00 or of an estate or interest for life or for a term in any property, the yearly income from which does not exceed $100.00;

(*e*) Any person to whom there is a transmission, with respect to such transmission, where all the property in respect of which there are transmissions to such person consists wholly of an annuity not exceeding $100.00 or of an estate or interest for life or for a term in any property the yearly income from which does not exceed $100.00;

(*f*) Any person to whom a disposition is made, with respect to such disposition, where all the property in respect of which dispositions to such person are made consists wholly of an annuity not exceeding $100.00, or of an estate or interest for life or for a term in any property the yearly income from which does not exceed $100.00;

(*g*) Any property situate in Ontario passing on the death of the deceased to any member of the stranger class or where there is a transmission to such member or a disposition to such member and where the value of all such property, transmissions and dispositions does not exceed $1,000, provided that such member of the stranger class was in the employ of the deceased for a period of at least five years immediately prior to his death and

(*h*) Any money payable in Ontario as a result of the death of the deceased under a contract of insurance issued by any insurance company having its head office in Ontario where the policy was situate outside Ontario at the death of the deceased and the deceased was domiciled outside Ontario at the date such contract was made and at the date of his death.

Note: By further provisions in section 3, the total amount in respect of which no duty shall be levied under clauses *a*, *b* and *c* shall not exceed $500.00;

The total amount in respect of which no duty shall be levied under clauses *d*, *e* and *f* shall not exceed an annuity or yearly income of $100.00 and

Where by reason of clauses *d*, *e* and *f* no duty is levied, clauses *a*, *b* and *c* shall not apply.

Special Remission of Duty

Section 46 of the Act provides as follows:

Where the deceased dies from wounds inflicted, accident occurring or disease contracted within twelve months before death while in the active naval, military or air service of His Majesty, the treasurer may, if he thinks fit, remit the whole or any part of the duty for which the husband, wife, father, mother, child, son-in-law, daughter-in-law, brother or sister of the deceased is liable.

Note: If any remission is made under section 46 the property or disposition with respect to which such remission is made must nevertheless be taken into consideration for purpose of arriving at the aggregate value.

Further Exemptions

By section 4 of the Act there are exemptions with respect to the following and the property and dispositions concerned shall not be included for the purpose of arriving at the "Aggregate Value":

(*a*) Any disposition for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work solely in Ontario;

(*b*) Any property devised or bequeathed by the deceased for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work solely in Ontario, to an amount not exceeding 50 per centum in value of the property passing on the death of the deceased after deducting the debts allowed;

(*c*) Any disposition for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work both in and outside Ontario to the extent of that portion in value of the property in respect of which the disposition is made as is in the same ratio to the whole that its expenditures for carrying on its work in Ontario bear to its total expenditures during such period as the treasurer may determine;

(*d*) That portion of any property devised or bequeathed by the deceased for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work both in and outside Ontario as is in the same ratio to the whole that its expenditures for carrying on its work in Ontario bear to its total expenditures during such
** period as the treasurer may determine, to an amount not exceeding 50 per centum in value of the property passing on the death of the deceased after deducting the debts allowed;

(*e*) Any property devised or bequeathed by the deceased to and any disposition to the Dominion of Canada, the Province of Ontario, or any municipality in Ontario;

(*f*) Any disposition for necessaries or education to or for any member of the family of the deceased where it is shown to the satisfaction of the treasurer that such member was dependent in whole or in part on the deceased for such necessaries or education;

(*g*) Any disposition to the father, mother or any brother, sister, son, daughter, son-in-law or daughter-in-law of the deceased or any person adopted while under the age of 18 years by the deceased under The Adoption Act, made more than twenty years before the date of death of the deceased, where actual and bona fide enjoyment and possession of the property in respect of which the disposition is made shall have been immediately assumed by the person to whom the disposition is made and thenceforward retained to the entire exclusion of the deceased or of any benefit to him whether voluntarily or by contract or otherwise, provided that this clause shall not apply to any disposition resulting in the making of periodic payments except such payments as are made more than twenty years before the date of death of the deceased;

(*h*) Any disposition to any person made more than 30 years before the date of death of the deceased and where the circumstances and conditions are the same as in (*g*) (mutatis mutandis).

(*i*) Any money paid to or enjoyed by any member of the family of the deceased on or after the death of the deceased out of or in respect of any pension fund or scheme of general application to employees by reason of the employment of the deceased by the Dominion of Canada, the Province of Ontario or any municipality in Ontario;

(*j*) Any non-commutable annuity, income or periodic payment effected in any manner other than by will or testamentary instrument and paid for by the deceased during his lifetime and paid to or enjoyed by the wife or dependent father or mother or any dependent brother, sister or child of the deceased after the death of the deceased, to the extent of $1200.00 per annum with respect to any one person and to the extent of $2400.00 per annum in the aggregate; and

(*k*) Any property devised or bequeathed by the deceased to and any disposition to the Canadian National Institute for the Blind, the Canadian Red Cross Society or any Patriotic Organization or Institution in Canada which hereafter receives the written approval of the Secretary of State of the Dominion of Canada

(*l*) Any property passing to any religious, charitable or educational organization for r. c. or e. purposes carried out in any province other than Ontario which allows the same exemptions for the same purposes carried out in Ontario.

*By virtue of a 1942 amendment all of the words in clause (b) under the caption 'Further Exemptions' after the word 'Ontario' in the fifth line, should be struck out;

**By virtue of a 1942 amendment all of the words in clause (d) under the caption 'Further Exemptions' after the word 'determine' in the ninth line, should be struck out;

N.B. The said amendments apply only where the death takes place on or after June 15th, 1942.

SCHEDULE OF RATES—PREFERRED CLASS

Grand parents, Father, Mother Husband, Wife, Children, Grand children, Son in-law, Daughter-in-law.

Where the aggregate value

Exceeds $	Does not exceed	Rate	For each full	Exceed'g
25,000	50,000	1 % +6/100%	1,000	25,000
50,000	75,000	2½% +4/100%	1,000	50,000
75,000	100,000	3½% +6/100%	1,000	75,000
100,000	150,000	5 % +1/100%	1,000	100,000
150,000	200,000	5½% +1/100%	1,000	150,000
200,000	300,000	6 % +1/100%	2,000	200,000
300,000	400,000	6½% +1/100%	2,000	300,000
400,000	500,000	7 % +1/100%	2,000	400,000
500,000	600,000	7½% +1/100%	2,000	500,000
600,000	700,000	8 % +1/100%	2,000	600,000
700,000	800,000	8½% +1/100%	2,000	700,000
800,000	900,000	9 % +1/100%	2,000	800,000
900,000	1,000,000	9½% +1/100%	2,000	900,000
1,000,000	5,000,000	10 % +1/100%	10,000	1,000,000
5,000,000	.....	14 %		

Example: — $26,000 x 1.06%; 26,500 x 1.06%; $202,000 x 6.01%.

Additional duty charged on amount passing to any one person in preferred class.

Grand parents, Father, Mother, Husband, Wife, Children, Grand children, Son-in-law, Daughter-in-law.

Where the whole amount so passing to one person

Exceeds $	Does not exceed	Rate	For each full	Exceeding
50,000	75,000	1½% +2/100%	1,000	50,000
75,000	100,000	2 % +2/100%	1,000	75,000
100,000	150,000	2½% +1/100%	1,000	100,000
150,000	300,000	3 % +1/100%	3,000	150,000
300,000	400,000	3½% +1/100%	1,000	300,000
400,000	500,000	4½% +1/100%	2,000	400,000
500,000	600,000	5 % +1/100%	2,000	500,000
600,000	700,000	5½% +1/100%	2,000	600,000
700,000	750,000	6 % +1/100%	1,000	700,000
750,000	800,000	6½% +1/100%	1,000	750,000
800,000	900,000	7 % +1/100%	2,000	800,000
900,000	1,000,000	7½% +1/100%	2,000	900,000
1,000,000	1,200,000	8 % +1/100%	4,000	1,000,000
1,200,000	1,400,000	8½% +1/100%	4,000	1,200,000
1,400,000	1,600,000	9 % +1/100%	4,000	1,400,000
1,600,000	1,800,000	9½% +1/100%	4,000	1,600,000
1,800,000	2,000,000	10 % +1/100%	4,000	1,800,000
2,000,000	2,200,000	10½% +1/100%	4,000	2,000,000
2,200,000	2,400,000	11 % +1/100%	2,000	2,200,000
2,400,000	2,600,000	12 % +1/100%	2,000	2,400,000
2,600,000	2,800,000	13 % +1/100%	2,000	2,600,000
2,800,000	3,000,000	14 % +1/100%	2,000	2,800,000
3,000,000	...	15 %	.....	.....

Example: — $51,000 x 1.52%; $51,500 x 1.52%; $153,000 x 3.01%.

Surtax Rate for Preferred Class 15%.

SCHEDULE OF RATES—COLLATERAL CLASS

Brother, Sister, Uncle, Aunt, Nephew, Niece, Grand nephew, Grand niece, Cousin.

Where the aggregate value

Exceeds $	Does not exceed	Rate	For each full	Exceeding
10,000	30,000	5% +10/100%	1,000	10,000
30,000	60,000	7% +10/100%	1,000	30,000
60,000	100,000	10% + 5/100%	1,000	60,000
100,000	200,000	12% + 1/100%	1,000	100,000
200,000	400,000	13% + 1/100%	2,000	200,000
400,000	600,000	14% + 1/100%	2,000	400,000
600,000	800,000	15% + 1/100%	2,000	600,000
800,000	1,000,000	16% + 1/100%	2,000	800,000
1,000,000	.....	17%	.....	.....

Example: — $11,000 x 5.10%; $11,500 x 5.10%; $202,000 x 13.01%.

Additional duty charged on amount passing to any one person in collateral class (as immediately above). When amount

Exceeds $	Does not exceed	Rate	For each full	Exceeding
10,000	60,000	2½% +1/100%	1,000	10,000
60,000	160,000	3 % +1/100%	2,000	60,000
160,000	200,000	3½% +5/100%	4,000	160,000
200,000	300,000	4 % +1/100%	2,000	200,000
300,000	350,000	4½% +1/100%	1,000	300,000
350,000	450,000	5 % +1/100%	2,000	350,000
450,000	500,000	5½% +1/100%	1,000	450,000
500,000	600,000	6 % +1/100%	2,000	500,000
600,000	700,000	6½% +1/100%	2,000	600,000
700,000	800,000	7 % +1/100%	2,000	700,000
800,000	900,000	7½% +1/100%	2,000	800,000
900,000	1,000,000	8 % +1/100%	1,000	900,000
1,000,000	1,500,000	9 % +1/100%	5,000	1,000,000
1,500,000	2,000,000	10 % +1/100%	5,000	1,500,000
2,000,000	2,500,000	11 % +1/100%	5,000	2,000,000
2,500,000	3,000,000	12 % +1/100%	5,000	2,500,000
3,000,000		13 %		

Example:—$11,000 x 2.51%; $62,000 x 3.01% $164,000 x 3.55%.

Surtax Rate for Collaterals 20%.

SCHEDULE OF RATES—STRANGER CLASS

Remote collaterals and any stranger-in-blood not related in any way to the deceased. Note: there is no additional duty charged to this class of beneficiary other than Special Surtax.

Where amount

Exceeds $	Does not exceed	Rate	For each full	Exceeding
5,000	10,000	7½% + 1%	1,000	5,000
10,000	50,000	12½% +5/100%	800	10,000
50,000	100,000	15 % +5/100%	1,000	50,000
100,000	200,000	17½% +5/100%	2,000	100,000
200,000	300,000	20 % +5/100%	2,000	200,000
300,000	400,000	22½% +5/100%	2,000	300,000
400,000	500,000	25 % +5/100%	2,000	400,000
500,000	600,000	27½% +5/100%	2,000	500,000
600,000	700,000	30 % +5/100%	2,000	600,000
700,000	800,000	32½% +5/100%	2,000	700,000
800,000	.....	35 %	.....	.....

Example: — $6,000 x 8.5%; $10,800 x 12.55%; $102,000 x 17.55%.

Surtax Rate for Strangers, 25%.

MAKING RETURNS

Every beneficiary in the estate of a deceased person and every person to whom a disposition is made is required to make returns to the Succession Duty Department, according to section 12 of the Act. This section provides that the returns shall be made by such persons within three months after the death of the deceased or within such further period as may be allowed by the Treasurer.

Section 12 also provides that the applicant for probate, letters of administration or other grant shall at the time of making application for the grant, make returns to the Surrogate Registrar.

The duty on any annuities which commence to be enjoyed immediately on the death is payable in 4 equal annual instalments, 1, 2, 3, and 4 years respectively from the date of the death. For default there will be added to such instalments interest at rate of 5 per cent per annum from respective dates payable till payment.

The duty on the remainder or such portion thereof as falls into possession immediately on the death is payable within six months from the death and for default there will be added interest at rate of 5 per cent per annum from date of death till payment.

Duty on future interests may be paid as set out above—according as these interests are annuities or otherwise.

The duty on any interest in expectancy if not sooner paid shall be due when such interest comes into possession and payable within three months thereafter and in case of default interest will be added at rate of 5 per cent per annum from date of coming into possession till payment.

Where annuities are involved in the interest in expectancy, the duty thereon if not sooner paid, shall be payable in four equal annual instalments, 1, 2, 3 and 4 years from the date such annuities commenced to be enjoyed. For default there shall be added interest at rate of 5 per cent per annum from the respective dates payable till payment.

DISPOSITION

NOTE:—*The term "Disposition" where used in the above synopsis means lifetime disposition by the deceased, but does not include any disposition made by his will.*

OTHER PROVINCES

EXEMPTIONS FROM DUTY

For list of succession duty rates see page 420

MANITOBA

No Tax payable when aggregate value does not exceed ..... $ 1,500

When deceased was resident of Manitoba, the Act shall not apply to property passing to residents of Province being father, mother, husband, wife, child, where total dutiable value of property does not exceed $25,000

No Tax payable on Insurance moneys expressly made payable to Provincial Treasurer or executors for the purpose of paying the duty imposed by the Act, except as to any excess thereof over and above the amount of the duty.

No Tax where whole value of property passing to any one person does not exceed .. $300

Any property bequeathed for religious, charitable or educational purposes to be carried out in Manitoba to the extent of $2,000 for any one such purpose is exempt. Over $2,000, such gifts are dutiable at rates applicable to brothers, sisters, etc.

ALBERTA

The Act shall not apply to property passing to any beneficiary whatsoever where net value does not exceed $1,000

Nor to property passing to resident or residents of Province, being grandfather, grandmother, father, mother, husband, wife, child, son-in-law, daughter-in-law where net value does not exceed $15,000

Nor to property bequeathed for religious, charitable or educational purposes to be carried out in Alberta, except to the extent to which the value of the property exceeds $2,000 for any one purpose .....

Nor to property devised or bequeathed to the University of Alberta for educational purposes;

Nor to the amount of any life insurance policy or policies (effected by a deceased person on his life), and expressly made payable to the Provincial Treasurer, or an executor or trustee for the purpose of paying duty imposed by this Act, except as to any excess in such amount over and above the amount of the duty, which excess, received by the Minister, shall be accounted for by him to the persons entitled thereto.

In certain cases remission of duty on estates of persons dying from wounds etc., while on active military or naval service, is provided for

SASKATCHEWAN

No duty shall be leviable on any estate, the aggregate value of which does not exceed. $1,000

Nor on property passing to father, mother, husband wife, child, daughter-in-law, son-in-law, if domiciled in Saskatchewan, when deceased was at time of death domiciled in Saskatchewan where aggregate value of property does not exceed..... $15,000

Nor on Insurance moneys payable under terms of contract to husband, wife, child, grandchild, or mother, provided total amount of moneys payable under any one contract does not exceed..... $5,000

(But no exemption under this clause if any one beneficiary receives more than $5,000 by reason of deceased having effected two or more contracts of Insurance).

Nor on Insurance moneys expressly made payable to the Provincial Treasurer, for the purpose of paying the duty imposed by the Act, except as to any excess thereof over and above the amount of the duty.

Nor where whole value of any property passing to any one person does not exceed.. $300

Nor on property bequeathed to the Province or to the University of Saskatchewan.

Nor on real property situate outside province nor on pension or annuity to widow or child of deceased clergyman.

A gift during lifetime and property devised or bequeathed to a religious, charitable or educational organization for religious, charitable or educational purposes when such organization carries on its work solely within Saskatchewan, does not aggregate nor is it subject to duty; providing duty has been assessed after March 23, 1938.

Where the organization carries on its work within and without Saskatchewan, the exemption is proportioned in relation to the expenditures of the organization for carrying on its work in Saskatchewan.

Gifts or bequests to Canadian Red Cross Society do not aggregate nor are they subject to duty in respect of estates of persons dying after 23 March, 1938.

At the 1942 session of the Legislative Assembly amendments were made providing for the exemption of securities deposited in Saskatchewan for safekeeping and further protection because of the possibility of loss or damage through enemy action. Provision was also enacted permitting insurance and mortuary benefits under $250.00 to be paid over without the commission's consent provided notice is given to the Succession Duty Division.

NEW BRUNSWICK

No duty shall be payable on property passing to father, mother, husband, wife, child, son-in-law or daughter-in-law of the deceased, where the net value of the property of the deceased does not exceed..... $25,000

Nor on property passing to certain other descendants and persons, where the net value of the property of the deceased does not exceed..... $5,000

Nor on any property passing to any one person, which does not exceed in value.... $200

Nor property bequeathed for religious, charitable or educational purposes to be carried out in New Brunswick. Nor the amount of any unpaid subscription for a like purpose, subject to certain conditions.

Nor on life insurance effected for the purpose of paying succession duty, up to the amount of the duty.

Property passing on death shall not be deemed to include any property given by the donor, in his lifetime under certain conditions, to his father, mother, husband, wife, child, son-in-law or daughter-in-law, more than five years before his death, and not exceeding in value, in the aggregate, the sum of..... $25,000

Nor given by the donor, in his lifetime under certain conditions, to any other persons, and not exceeding in value, to any one person, the sum of..... $500

Except as otherwise provided in the Act, property taken under a disposition made within ten years before the death of the deceased, operating or purporting to operate as an immediate grant or gift inter vivos, shall be deemed to be property of the deceased and passing on his death.

The Governor in Council has discretionary powers to reduce duty payable in certain cases.

NOVA SCOTIA

Succession duty shall not be payable if aggregate value of property does not exceed. $5,000

Or on any property bequeathed for religious, charitable or educational purposes to be carried out in Nova Scotia or on account of any unpaid subscriptions for such purpose, made by any person in his life-time for which estate is liable, where net or aggregate value of Estate does not exceed..... $25,000

Estates over this amount are subject to same duties as apply to Direct line, but there is no additional duty where legacy to organizations exceeds..... $25,000

Or on property passing to grandfather, grandmother, father, mother, husband, wife, child, grandchild, daughter-in-law, son-in-law where aggregate value of property passing does not exceed..... $25,000

Or on Insurance moneys if payable to any of persons mentioned in previous paragraph if aggregate amount of all insurance does not exceed..... $5,000

Or on Insurance moneys payable to Treasurer expressly to pay duties.

Or on any property passing to any one person if whole value of property does not exceed..... $300

Other provisions provide for exemptions or remission of duty in case of persons dying on active service, and for the exemption of gifts made in accordance with certain conditions.

PRINCE EDWARD ISLAND

The Act shall not apply under certain conditions to property bequeathed for religious, charitable or educational purposes in P.E.I.

Nor to property to father, mother, grandchild, brother, sister, daughter-in-law, son-in-law, husband of the deceased, husband or wife without dependent children by deceased living at time of death, step-child or child or children not dependent on the deceased at time of his death, if aggregate value of property does not exceed..... $5,000

Nor on property passing to or for benefit of wife with a dependent child or children by deceased living at time of his death, or the dependent child or children or wife and dependent children of deceased, if the aggregate value of property does not exceed..... $10,000

Nor to proceeds of life insurance payable to the Treasurer for purpose of payment of duty.

On property passing in whole or in part to wife with a dependent child or children by deceased living at time of his death, or to dependent children, or wife and dependent children of deceased, as much as passes is subject to duty at following rates instead of rates shown in Rate Table:

Exceeding	$10,000 up to $20,000.....	1½%
"	$20,000 up to 50,000	2½%
"	$50,000 up to $1,000,000.....	5%
"	$1,000,000.....	5%
	on first million plus 1% on all in excess.	

QUEBEC

1. Where the succession devolves, in whole or in part, to the surviving consort, or to the child, or to all or any of the children of the deceased, or to both the surviving consort and the child or children of the deceased, the amount of the exemption to be allowed shall be as follows, to wit: ten thousand dollars if there be a surviving consort, and, in addition, if there be any surviving child or children, one thousand dollars for each child, provided that if there be no surviving consort, the amount

of the exemption to each child shall be left at one thousand dollars but, in either case, the total amount of the exemption shall not exceed fifteen thousand dollars.

2. For the purpose of the foregoing paragraph 1 of this section, the word "child" shall include any other successor in the direct line, ascending or descending, the father- or mother-in-law, the son- or daughter-in-law, and the stepson or stepdaughter of the deceased, provided that they be dependent upon the deceased and were living with the latter at the time of his death.

3. Where the succession devolves, in whole or in part, to a brother or sister of the deceased who is dependent upon the latter for a living, the amount of the exemption to be allowed to him or to her shall be one thousand dollars.

4. Where the succession devolves, in whole or in part, to a stranger in blood to the deceased, having been in the employ of the deceased person for at least five years prior to his death, the amount of the exemption to be allowed to such beneficiary shall be one thousand dollars.

5. The exemptions allowed by any of the foregoing paragraphs 1, 2, 3 or 4 of this section apply respectively only to such of the beneficiaries therein mentioned as are domiciled in the Province, at the time of the death of the deceased, and only when the aggregate value of the share of the beneficiary does not exceed the amount of the exemption hereinabove allowed by each of such paragraphs respectively.

However, in the case of paragraphs 1 and 2, if the aggregate net value of the shares accruing to all or any of the beneficiaries mentioned therein does not exceed the aggregate amount of the exemptions claimed thereunder, such exemptions shall be allowed.

No duty is leviable on a legacy bequeathed for religious, charitable or educational purposes, to be carried out in the Province by a corporation or person domiciled within the Province.

All legacies, gifts or subscriptions for religious, charitable and educational purposes carried on outside this Province shall likewise be duty free, provided it be satisfactorily shown that the Province or state where said property shall be utilized allows the same exemption for legacies, gifts or subscriptions made, by persons under its jurisdiction, for identical purposes carried out in the Province of Quebec.

"Property transmitted by the death of a person on active service in His Majesty's armed land, sea or air forces, and transmissions in this Province resulting from the death of such a person, shall be exempt from the duties imposed by the Quebec Succession Duties' Act (Revised Statutes, 1925, chapter 29), if the value of the property so transmitted, after deducting the debts and charges, does not excesd one thousand dollars."

BRITISH COLUMBIA

The Act shall not apply to any Estate net value of which does not exceed..... $1,000

Nor to bequests for religious, charitable or educational purposes to be carried out in B.C.

Nor to property transferred by way of gift inter vivos, where the property transferred to any one donee subject to payment of duty but for this clause does not exceed in the aggregate $300 in value.

Nor to property passing to father, mother, husband, wife, child, grandchild, daughter-in-law, son-in-law where net value of property of deceased does not exceed..... $20,000

Where property is larger than preceding paragraph, proportionate exemption applies.

Insurance moneys passing to father, mother, husband, wife, child, grand-child, son- or daughter-in-law are exempt up to $25,000 if aggregate value of property does not exceed $25,000. If aggregate Insurance money is larger, there is a proportionate exemption.

FURTHER DUTIES AND SURTAXES

In some provinces other surtaxes may apply where beneficiaries are less directly connected.

MANITOBA

A surtax of 15% is added to all duties imposed. Higher duties are payable in the case of collaterals, strangers, etc.

ALBERTA

Further duty is payable where share of any of persons mentioned at head of rate table:

Exceeds $	Does not Exceed	%	Exceeds $	Does not Exceed	%
50,000	75,000	1	400,000	500,000	4
75,000	100,000	1½	500,000	600,000	4½
100,000	150,000	2	600,000	750,000	5
150,000	200,000	2½	750,000	1,000,000	5½
200,000	300,000	3	1,000,000		6
300,000	400,000	3½			

A surtax of 20%, effective March 31, 1938, is added to the duty assessed on all estates.

SASKATCHEWAN

Further duty is payable where whole amount passing to any one person mentioned at head of rate table:

Exceeds $	Does not Exceed	%	Exceeds $	Does not Exceed	%
25,000	50,000	½	800,000	900,000	6
50,000	75,000	1	900,000	1,000,000	6½
75,000	100,000	1½	1,000,000	1,400,000	7
100,000	200,000	2	1,400,000	1,800,000	7½
200,000	400,000	2½	1,800,000	2,000,000	8
400,000	500,000	3	2,000,000	2,400,000	8½
500,000	600,000	4	2,400,000	2,800,000	9
600,000	700,000	5	2,800,000	3,000,000	9½
700,000	800,000	5½	3,000,000		10

Further duty of 1% provided for where property exceeds $5,000, and beneficiaries not domiciled in Saskatchewan; and of 1% where property exceeds $5,000 and deceased was not domiciled in Saskatchewan.

In all cases where the aggregate value of the property passing upon the death of any person dying after May 1, 1932, exceeds $20,000, there shall be added to the amount of the duty payable a sum equal to ten per cent of that amount."

Further duties provided for in case of lineal ancestors, other than father or mother, or of beneficiaries in other degrees of consanguinity or of strangers.

NEW BRUNSWICK

(Applying to relationship shown at head of rate table on page 420 whether or not a resident of Province).

Value of estate:

Exceeding $	Not Exceeding	Basic Rates
	25,000	Nil
25,000	50,000	1.0% plus 10-100% for each 1,000 in excess of 25,000
50,000	75,000	3.5% plus 6-100% for each 1,000 in excess of 50,000
75,000	100,000	5.0% plus 4-100% for each 1,000 in excess of 75,000
100,000	1,000,000	6.0% plus 1-100% for each 1,000 in excess of 100,000
1,000,000		15.0%

The above rates are basic rates only and are applicable to estates passing to father, mother, husband, wife, child, son-in-law and daughter-in-law, whether or not a resident of Province.

If the value of the property passing to or for the benefit of one of those mentioned at head of rate table:

Exceeds $	Does not Exceed	%
25,000	30,000	5-100% for each $500. in excess of $25,000
30,000	50,000	.5% plus 5-100% for each 1,000 in excess of 30,000
50,000	100,000	1.5% plus 3-100% for each 1,000 in excess of 50,000
100,000	300,000	3.0% plus 1-100% for each 1,000 in excess of 100,000
300,000	700,000	5.0% plus 1-100% for each 2,000 in excess of 300,000
700,000	1,000,000	7.0% plus 1-100% for each 3,000 in excess of 700,000
1,000,000	3,000,000	8.0% plus 1-100% for each 5,000 in excess of 1,000,000
3,000,000	4,000,000	12.0% plus 1-100% for each 10,000 in excess of 3,000,000
4,000,000		13.0%

No further surtaxes are applicable to property passing to those beneficiaries mentioned above, but other additional rates apply to other beneficiaries, according to degree of relationship to deceased, and strangers.

NOVA SCOTIA

Further duties provided for where property left to one person of relationship mentioned at head of rate table:

Exceeds $	Does not Exceed	%	Exceeds $	Does not Exceed	%
25,000	50,000	½	900,000	1,000,000	7½
50,000	75,000	1	1,000,000	1,200,000	8
75,000	100,000	1½	1,200,000	1,400,000	8½
100,000	150,000	2½	1,400,000	1,600,000	9
150,000	200,000	3	1,600,000	1,800,000	9½
200,000	300,000	3½	1,800,000	2,000,000	10
300,000	400,000	4	2,000,000	2,200,000	10½
400,000	500,000	4½	2,200,000	2,400,000	11
500,000	600,000	5	2,400,000	2,600,000	12
600,000	700,000	5½	2,600,000	2,800,000	13
700,000	750,000	6	2,800,000	3,000,000	14
750,000	800,000	6½	3,000,000		15
800,000	900,000	7			

Higher duties are imposed on collaterals, strangers, etc.

A surcharge of 10% of the amount of succession duty otherwise payable is imposed on all estates (1936).

PRINCE EDWARD ISLAND

No Surtaxes, but higher duties are imposed on collaterals, strangers, etc.

QUEBEC

(*Applying to relationship shown at head of rate table on page 420.*)

In Estates the aggregate value of which:
- Does not exceed $10,000—1%.
- Exceeds $10,000, not exceeding $50,000—1% plus 1/25 of 1% for each full $1,000.
- Exceeds $50,000, not exceeding $100,000—1% plus 1/20 of 1% for each full $1,000.
- Exceeds $100,000—5% plus 1/100 of 1% for each full $1,000.
- Provided, however, that the total so obtained shall not exceed 15% where aggregate value of Estate exceeds $1,000,000.

Provided further that in addition to the above duty, a further duty is payable as follows where the whole amount passing to one person:
- Does not exceed $50,000—1%.
- Exceeds $50,000 shall not exceed $300,000—1% plus 1/100 of 1% for each full $1,000.
- Exceeds $300,000—3% plus 1/200 of 1% for each full $1,000.
- Provided, however, that the total rate so obtained shall not exceed 10% where the whole amount passing exceeds $1,400,000.

Further duties provided in the case of collaterals strangers, etc.

BRITISH COLUMBIA

The Act provides that "In every case there shall be added to the duty payable under other sections of the Act, an amount equal to 25% of the duty.

The Act also provides for duty on personal property which has to come into British Columbia for transmission.

TRADE MARKS

THE UNFAIR COMPETITION ACT, 1932

22-23 GEORGE V, CHAP. 38

A brief summary follows. A copy of the Act may be procured from The Registrar, Trade Marks Office, Ottawa Ont. It is suggested a competent attorney be consulted. The names of a number of such appear in these pages.

This Act came into force Sept. 1st, 1932, and repeals An Act respecting Trade Marks and Industrial Designs (see Chapter 201) in part as follows: Sections 3, 4 to 21 inclusive, 23 and 53 are repealed; and sections 42 to 52 are amended by striking therefrom the words "trade mark" and "trade marks" and any other words exclusively relating to said words.

DESIGN MARK

DESIGN MARK means a trade mark consisting of an arbitrary and in itself meaningless mark or design, or of a representation of some object or objects, or of letters or numerals in series or otherwise, or of a combination of two or more of the foregoing elements, and depending for its distinctiveness upon its form and colour, or upon the form, arrangement or colour of its several parts, independently of any idea or sound capable of being suggested by the particular sequence of the letters and/or numerals, if any, forming part, thereof, or by their separation into groups, and includes any distinguishing guise capable of constituting a trade mark.

DISTINGUISHING GUISE

DISTINGUISHING GUISE means a mode of shaping, moulding, wrapping or packing wares entering into trade or commerce which, by reason only of the sensory impression thereby given and independently of any element of utility or convenience it may have, is adapted to distinguish the wares so treated from other similar wares and is used by some person in association with his wares in such a way as to indicate to dealers in and/or users of similar wares that the wares so treated have been manufactured or sold by him.

OWNER

OWNER in relation to a trade mark, means either the person who has an exclusive right to use the mark in association with his wares in such a way as to indicate to dealers in and/or users of such wares that they have been manufactured, sold, leased or hired by him, or, in the case of a trade mark adopted for use in such a way as to indicate only that the wares in association with which it is used are of a defined standard or that they have been produced under defined working conditions, by a defined class of persons or in a defined territorial area, means the person, trade union, commercial association or administrative authority by which the said standard, working conditions, class of persons or area has been defined.

TRADE MARK AND WORD MARK

TRADE MARK means a symbol which has become adapted to distinguish particular wares falling within a general category from other wares falling within the same category, and is used by any person in association with wares entering into trade or commerce for the purpose of indicating to dealers in, and/or users of such wares that they have been manufactured, sold, leased or hired by him, or that they are of a defined standard or have been produced under defined working conditions, by a defined class of persons, or in a defined territorial area, and includes any distinguishing guise capable of constituting a trade mark.

TRADE NAME means the name under which any business is carried on, whether the same is the name of a corporation, a partnership or an individual.

WORD MARK means a trade mark consisting only of a series of letters and/or numerals and depending for its distinctiveness upon the idea or sound suggested by the sequence of the letters and/or numerals and their separation into groups, independently of the form of the letters or numerals severally or as a series.

UNFAIR COMPETITION

No person shall knowingly adopt for use in Canada in connection with any wares any trade mark or any distinguishing guise which

3. (*a*) is already in use in Canada by any other person and which is registered pursuant to the provisions of this Act as a trade mark or distinguishing guise for the same or similar wares;

(*b*) is already in use by any other person in any country of the Union other than Canada (*i.e.* any country which has acceded to the Union for the Protection of Industrial Property under the Convention as revised at the Hague on Nov. 6, 1925) as a trade mark or distinguishing guise for the same or similar wares, and is known in Canada in association with such wares by reason either of the distribution of the wares in Canada or of their advertisement therein in any printed publication circulated in the ordinary course among potential dealers in and/or users of such wares in Canada; or

(*c*) is similar to any trade mark or distinguishing guise in use, or in use and known as aforesaid.

4. (1) The person who, in association with wares, first uses or makes known in Canada, as provided in the last preceding section, a trade mark or a distinguishing guise capable of constituting a trade mark, shall be entitled to the exclusive use in Canada of such trade mark or distinguishing guise in association with such wares, provided that such trade mark is recorded in the register existing under the *Trade Mark and Design Act* at the date of the coming into force of this Act, or provided that in compliance with the provisions of this Act he makes application for the registration of such trade mark within six months of the date on which this Act comes into force, or of the date of his first use thereof in Canada, or of the date upon which the trade mark or distinguishing guise was first made known in Canada, as provided in the last preceding section, and thereafter obtains and maintains registration thereof under the provisions of this Act.

TIME FOR APPLICATION

(3) Notwithstanding the provisions of subsection one of this section, the person who first uses or makes known in Canada, in association with wares a trade mark or a distinguishing guise capable of constituting a trade mark may apply for and secure registration thereof after the expiration of any of the periods of six months specified by subsection one, provided the same or a similar trade mark or distinguishing guise has not been registered by another for use in association with the same or similar wares, but such application shall not be allowed or the registration of such trade mark made before the expiration of a period of six months from the date of such application.

REGISTER OF TRADE MARKS

22. (1) There shall be kept under the supervision of the Registrar a register of trade marks in which, subject as hereinafter provided, any person may cause to be recorded any trade mark he has adopted, and notifications of any assignments, transmissions, disclaimers and judgments relating to such trade mark.

(2) The register shall specify the date upon which each of the trade marks recorded therein was registered, and shall contain an abstract of the statements contained in the applications for the registration of such marks respectively, and of any documents deposited with such applications, or filed with the Registrar subsequent to the making of the applications and affecting the right to such trade marks respectively.

23. (1) The register now existing under the *Trade Mark and Design Act* shall form part of the register maintained pursuant to this Act, and, subject as hereinafter provided, all entries therein shall hereafter be governed by the provisions of this Act, but shall not, if properly made under the law in force at the time they were made, be subject to be expunged or amended only because they might not properly have been made hereunder.

(2) The Registrar may at any time, and shall at the request of any applicant for the registration of a trade mark under this Act, by notice in writing require the owner of any trade mark or union label on the register at the date of the coming into force of this Act to furnish to him within four months from the date of the notice the information which would have been required on an application for the registration of such trade mark under this Act.

(3) If such information is not furnished pursuant to such notice, the Registrar shall by a further notice, fix a reasonable time within which, if the information is not furnished, the record of the registration shall be liable to be expunged, and it may be expunged accordingly by the Registrar if no objection is made by the owner of the mark, or by judgment, declaration or order of the Exchequer Court of Canada if he enters an objection.

(4) Any such notice as aforesaid shall be deemed to have been sufficiently given if sent to the person appearing from the record to be the owner of such mark addressed to him at his address as stated in the application for the registration of the mark or for the last renewal thereof, and if any other later or more accurate address is known to the Registrar, at such later or more accurate address, and also addressed to him in care of the person to whom the certificate of registration or of the last renewal thereof was sent at the time of its issue.

(5) Marks registered before the coming into force of this Act shall be treated as word marks or as design marks according to the following rules:—

(*a*) Any mark consisting of words and/or numerals only without any indication of a special form or appearance shall be deemed to be a word mark;

(*b*) Any other mark consisting of words and/or numerals only shall be deemed to be a word mark if at the date of its registration the words and/or numerals would have been registrable independently of any defined special form or appearance and shall also be deemed to be a design mark for reading matter presenting the special form or appearance defined;

(*c*) Any mark including words and/or numerals in combination with other features shall be deemed to be a design mark having the features described in the application therefor but without any meaning being attributed to the words or numerals, which shall, however, also be deemed to constitute a word mark if and so far as they would at the date of registration have been registrable independently of any defined form or appearance and without being combined with any other feature;

(*d*) Any other mark shall be deemed to be a design mark having the features described in the application therefor.

REGISTRABLE TRADE MARKS

26. (1) Subject as otherwise provided in this Act, a word mark shall be registrable if it

(*a*) does not contain more than thirty letters and/or numerals divided into not more than four groups;

(*b*) is not the name of a person, firm or corporation;

(*c*) is not, to an English or French speaking person, clearly descriptive or misdescriptive of the character or quality of the wares in connection with which it is proposed to be used, or of the

conditions of, or the persons employed in, their production, or of their place of origin;

(*d*) would not if sounded be so descriptive or misdescriptive to an English or French speaking person;

(*e*) is not the name in any language of any of the wares in connection with which it is to be used;

(*f*) is not similar to, or to a possible translation into English or French of, some other word mark already registered for use in connection with similar wares; and

(*g*) is not such as to suggest the name in French or English of some feature of a design mark already registered for use in connection with similar wares which is so characteristic of the design mark that its name would not be unlikely to be used to define or describe the wares in connection with which the design mark is used.

(2) An application for the registration of a word mark otherwise registrable shall not be refused on the ground that the mark consists of or includes a series of letters or numerals which also constitute or form part of the name of the firm or corporation by which the application for registration is made.

27. Subject as hereinafter provided, any design mark may be registered if it

(*a*) is not identical with or similar to any design mark already registered for use in connection with similar wares;

(*b*) is not such as to be likely to mislead dealers in and/or users of the wares in connection with which it is proposed to be used as to the character or quality of such wares or as to the conditions of or the persons employed in their production or as to their place of origin;

(*c*) is not such that, by reason of one of its principal characteristics being a representation of something which obviously suggests a word mark already registered for use in connection with similar wares, it is likely that such word mark, or some word resembling the same, would be used to define or describe the wares in connection with which the design mark is used.

APPLICATION FOR REGISTRATION

30.(1) Any person who desires to register a trade mark under this Act otherwise than pursuant to a judgment, order or declaration of the Exchequer Court of Canada shall make an application in writing to the Registrar in duplicate containing

(*a*) a statement of the date from which the applicant or named predecessors in title has or have used the mark for the purposes defined in the application and of the countries in which the mark has been principally used since the said date;

(*b*) a statement that the applicant considers that, having regard to the provisions of this Act, he was and is entitled to adopt and use the mark in Canada in connection with the wares described; and

(*c*) the address of the applicant's principal office or place of business in Canada, if any, and if the applicant has no office or place of business in Canada, the address of his principal office or place of business abroad and the name and address in Canada of some person, firm or corporation to whom any notice in respect of the registration may be sent, and upon whom service of any proceedings in respect of the registration may be made with the same effect as if they had been served upon the applicant himself.

(2) If the mark is intended to indicate that the wares in association with which it is used have been manufactured, sold, leased or hired by the owner thereof the application shall so indicate and shall contain

(*a*) a concise description, expressed in such terms as are ordinarily and commercially used by the applicant, of the wares with which the applicant is commercially concerned;

(*b*) a concise description in like terms of the specific wares in association with which the applicant has used the mark.

(3) If the mark is intended to indicate that the wares in association with which it is used are of a defined standard, or have been produced under defined working conditions, by a defined class of persons or in a defined area, the application shall so indicate and shall contain:

(*a*) a statement that the applicant is not engaged in the manufacture, sale, leasing or hiring of wares similar to any wares in association with which the mark is used;

(*b*) an exact definition of what the use of the mark in association with wares is intended to indicate in respect of the standard which such wares have attained, or of the working conditions under which or the class of persons by whom they have been produced or of the area in which they have originated.

31. (1) Every application for the registration of a trade mark shall state whether the applicant requests the registration of the mark as a word mark or as a design mark.

(2) If he requests the registration of the mark as a word mark, the letters and/or numerals constituting the mark shall be set out in the application in their proper grouping.

(3) If he requests the registration of the mark as a design mark, the application shall contain such a concise description of what the applicant considers to be its principal features as to enable the Registrar properly to index the mark; any words or figures shall be referred to, if at all, only as reading matter, and shall be described as being in a specified relation to the other features of the design and/or of a described general appearance, as the case may require, and the applicant shall furnish five accurate and complete representations of the design prepared on or attached to paper of the prescribed size.

AMENDMENT OF RECORD OF REGISTRATION

42. If the person who at any time appears from the record of the registration of a trade mark to be the owner of such mark represents to the Registrar that any amendment is required to any statement theretofore recorded relating to the wares in which the owner of the mark is commercially concerned, or to the use of the mark, the address of the owner, or the person upon whom service may be made of proceedings in respect of the registration, the record shall, subject as hereinafter provided, be amended or added to accordingly.

NOTICES OF PROPOSED AMENDMENT OR CANCELLATION AFTER NOTICE

49.(1) The Registrar may at any time, and shall at the request of any person who pays the prescribed fee, notify the person appearing from the register to be the owner of any trade mark that he considers, or that it has been represented to him that such trade mark has ceased to be used as a trade mark in Canada, or for any other specific reason to be set out in the notice, the registration of such mark should be cancelled or that an entry relating thereto should be struck out, corrected or amplified, and request him to advise whether he has any, and if any, what objection to the amendment of the register accordingly.

(2) If the person to whom such notice has been addressed agrees to the proposed amendment of the register in whole or in part, such amendment shall forthwith be made by the Registrar in accordance with such agreement.

(3) If, within three months from the despatch of such a notice as aforesaid, no reply to it has been received from the person to whom it was addressed, the Registrar shall send such person a second notice enclosing a copy of the first and stating that if, within a reasonable time to be fixed by the notice, no objection to the proposed amendment of the register is received, such amendment will be made, and, unless an objection is received within the time limited, the Registrar shall amend the register accordingly.

(4) Except as in the next following section provided, the Registrar shall not cause any amendment to be made in the register to which the person appearing therefrom to be the owner of the mark makes any objection.

RENEWAL OF REGISTRATION OF TRADE MARK

50. (1) If a mark has been on the register without renewal for the period hereinafter specified less four months, the Registrar shall take the action prescribed

under the last preceding section on the ground that the person appearing from the register to be the owner thereof has ceased to use the same.

(2) In any such case the registration of the mark shall be cancelled notwithstanding objection on the part of the owner thereof, unless the prescribed fee for the renewal of the registration is paid within the time within which an objection to the cancellation of the registration might be made.

(3) The period specified in subsection one of this section shall be as follows:—

(*a*) In the case of any specific trade mark on the register maintained under the *Trade Mark and Design Act* at the date of the coming into force of this Act, twenty-five years from the date of the original registration or of the last renewal thereof;

(*b*) In the case of any general trade mark or union label on the register maintained under the *Trade Mark and Design Act* at the date of the coming into force of this Act, twenty-five years from the said date; and

(*c*) In the case of any trade mark registered under this Act, fifteen years from the date of the registration or of the last renewal thereof.

FEES

The following fees shall be payable on applications to the Registrar under this Act:—

On every application to register a trade mark	$25.00
On every application for the renewal of an expiring registration	15.00
On every application to amend the record of the registration of a trade mark, otherwise than in respect of the address of the applicant or of the person or corporation representing him in Canada for the purpose of this Act	5.00
On every application to amend the record of a registration in respect of any such address.	1.00
On every application to record a transfer of the ownership of a trade mark or the grant of a right to use the trade mark in any other country	5.00
On every application for a copy of any document on file in the office of the Registrar, $0.25 for each one hundred words or fraction thereof, with a minimum of	1.00
On every application for the despatch to the registered owner of a trade mark of a notice or notices proposing that any entry in the register should be expunged or amended	5.00
On any application to the Registrar to transmit to the Exchequer Court of Canada, the papers on file in his office relating to any entry in the register	5.00

SHOP CARDS REGISTRATION ACT, 1938

2 George VI. Chap. 41

This Act is designed to afford a measure of protection to organizations such as Trade Unions which formerly were able to register their particular designations as Union Labels under the Trademark and Design Act.

SUMMARY OF PRINCIPAL PROVISIONS

Section 3. The Minister shall cause to be kept, under the supervision of the Registrar, a Register of Shop Cards in which, subject as hereinafter provided, any labour union may cause to be registered any Shop Card it has adopted.

Section 4. A labour union may apply for the registration of a Shop Card by filing with the Registrar an application therefor accompanied by a declaration made by the President, Secretary or other executive officer of such union thereunto authorized, specifying the name of the union on behalf of which such application is being made, the description of the Shop Card and the purpose of its use, and from the date of registration such union shall have the exclusive right of use of such Shop Card; and the said union shall, for the purposes of this Act, be considered the proprietor of such Shop Card.

Section 5 specifies grounds for refusing registration, etc.

Section 6. No Shop Card registered by any labour union may be assigned by any process of law or otherwise.

Section 7. A labour union may authorize the use of any Shop Card registered by it and such authorization shall be subject to cancellation only upon twelve months' notice, unless otherwise specified in any agreement for the use of such Shop Card, and the union shall grant the use of the Shop Card to any applicant who complies with the rules of the union.

Section 8. A Shop Card, when registered, shall endure for the term of fifteen years, but may be renewed before the expiration of the said term by the proprietor thereof, or by his legal representative, for another term of fifteen years, and so on from time to time; but every such renewal shall be registered before the expiration of the current term of fifteen years.

Section 10 (4) The proprietor of a registered Shop Card may apply to the Exchequer Court of Canada for leave to add to or alter any such Shop Card in any particular not being an essential particular, and the Court may refuse or grant leave on such terms as it may think fit.

INDUSTRIAL DESIGNS

Summarized from Trade Marks and Industrial Designs Act.

Dealings relating to Designs are regulated by The Patents, Designs, Copyright and Trade Marks (Emergency) Order, 1939, which is summarized following this Article.

REGISTRATION

Address Applications to Commissioner of Patents, Ottawa

The proprietor applying for the registration of any design shall deposit with the Minister a drawing and description in duplicate of the same, together with a declaration that the same was not in use to his knowledge by any other person than himself at the time of his adoption thereof. Drawings not to exceed 13 x 8 inches wide.

A design may be registered if it is not identical with or does not so closely resemble any other design already registered as to be confounded therewith.

Certificate of Registration when issued shall be sufficient evidence of the design, of the originality of the design, of the name of the proprietor, of the person named as proprietor being proprietor, of the commencement and term of registry, and of compliance with the provisions of this Act.

If the author of any design shall, for a good and valuable consideration, have executed the same for some other person, such other person shall alone be entitled to register it.

EXCLUSIVE RIGHT

The registration gives exclusive right for the design.

DURATION

Exclusive right shall be valid for a term of 5 years, but may be renewed, before, or within 3 months after, the expiration of the said term of 5 years, for a further period of 5 years or less on payment of the fee prescribed for extension of time: Provided that the whole duration of the exclusive right shall not exceed 10 years in all.

ASSIGNMENTS

Designs are assignable in law and a proprietor may grant and convey an exclusive right to make, use and vend and to grant to others the right to make, use and vend such design within and throughout Canada or any part thereof for the unexpired term of its duration or any part thereof. Such exclusive grant and conveyance shall be called a license, and shall be recorded in like manner and time as assignments.

PROTECTION

In order that any design may be protected, it shall be registered within one year from the publication thereof in Canada, and after registration, the name of the proprietor shall appear upon the article to which his design applies by being marked, if the manufacture is a woven fabric, on one end thereof, together with the letters Rd., and if the manufacture is of any other substance, with the letters Rd., and the year of registration at the edge or upon any convenient part thereof

The mark may be put upon the manufacture by making it on the material itself, or by attaching thereto a label with the proper marks thereon.

RIGHT OF ACTION

A proprietor of a registered design may maintain action for unwarranted use of the design and penalties are provided for improper application of design, etc.

FOREIGN APPLICATIONS

An application for the registration of an industrial design filed in this country by any person who has previously, regularly filed an application for the registration of the same industrial design in a foreign country which by treaty, convention or law affords similar privilege to citizens of Canada, shall have the same force and effect as the same application would have if filed in this country on the date on which the application for the registration of the same industrial design was first filed in such foreign country; provided the application in this country is filed within six months from the earliest date on which any such foreign application was filed.

ALTERATION

The registered proprietor of any registered industrial design may apply to the Exchequer Court of Canada for leave to add to or alter any such industrial design in any particular not being an essential particular, and the Court may refuse or grant leave on such terms as it may think fit.

FEES

Fees payable in advance are as follows:

On every application to register a design, including certificate	$5.00
On every application as to a design for an extension of time for each year of such extension, including certificate	2.00
For a copy of every certificate of registration separate from the return of the duplicate	1.00
For the recording of every assignment	2.00
For copies of documents not above mentioned for every hundred words or for every fraction thereof	0.50
For each copy of any drawing and for each copy of any drawn copy of an industrial design,—the reasonable expense of preparing the same.	
On every application for the renewal of the rights for an industrial design filed under Sect. 33 (2) an additional fee of	$5.00

If an application is denied, fees will be returned less $2.00.

TIMBER MARKING ACT

Address communications to the Commissioner of Patents, Ottawa.

Every person engaged in the business of lumbering or the getting out of timber, and of the floating or rafting of the same on the inland waters of Canada, within the provinces of Ontario, Quebec and New Brunswick, shall, within one month after he engages therein, select a mark or marks, and cause such mark or marks to be registered in the manner herein provided.

The person who registers such timber mark shall thereafter have the exclusive right to use the same, to designate the timber got out by him and floated or rafted as aforesaid; and he shall put the same in a conspicuous place on each log or piece of timber so floated or rafted.

Marks may be cancelled and shall be assignable in law.

No person, other than the person who has registered the same, shall mark any timber of any description with any mark registered under the provisions of this Act, or with any part of such mark

Penalties are provided for failing to select, register and use proper marks and for marking timber with a mark registered by another.

FEES

On every application to register a timber mark, including certificate	$2 00
For each certificate of registration not already provided for	0.50
For each copy of any drawing, the reasonable expenses of preparing the same	
For recording any assignment	1 00

THE PATENTS, DESIGNS, COPYRIGHTS AND TRADE MARKS (EMERGENCY) ORDER, 1939

Made under and by virtue of the War Measures Act, Chapter 206. Revised Statutes of Canada 1927, with the view of regulating dealings relating to patents, designs, copyrights and trade marks. Effective on September 2nd, 1939.

The following is a brief synopsis of the more important provisions of the Order.

Section 1—Interpretation.

EXISTING LICENSES

Section 2—(1) Notwithstanding the provisions of the Regulations Respecting Trading with the Enemy, 1939, the Defence of Canada Regulations, 1939, or any rule of law relating to intercourse or dealings with or for the benefit of enemies, a license under a patent or for the application of a registered design or granting an interest in a copyright being a license which would have been in force in favour of a person resident in the Dominion of Canada if neither the proprietor of the patent or registered design, or the owner of the copyright, as the case may be, nor any person otherwise interested therein, had been an enemy, shall not be invalid by reason of the fact that the proprietor or owner or any person otherwise interested therein is an enemy, nor shall any contract, in so far as it relates to any such license as aforesaid, be invalid by reason of the fact that any party to the contract is an enemy:

Provided that nothing in this section shall—

(*a*) render valid a grant or an assignment of any such license as aforesaid, or any contract relating to any such license, if that grant, assignment or contract is made during the existence of a state of war and is unlawful by virtue of any provision of the said Regulations Respecting Trading With the Enemy, 1939, the Defence of Canada Regulations, 1939, or of any such rule as aforesaid, or

(*b*) Authorize the performance of any contract relating to any such license as aforesaid in a manner inconsistent with any of the provisions of the Regulations Respecting Trading With the Enemy, 1939, the Defence of Canada Regulations, 1939 or of any other enactment relating to intercourse or dealings with or for the benefit of enemies, or to the property, rights, or capacity of enemies, or in a manner inconsistent with any rule of law relating to any of those matters.

(2) In the case of any such license as aforesaid, where an enemy or an enemy subject is, or has at any time since the beginning of the second day of September, nineteen hundred and thirty-nine, been, whether alone or jointly with any other person, the proprietor of the patent or registered design, or the owner of the copyright, as the case may be, or entitled to any other interest therein (not being merely the interest of a licensee), the Commissioner may, on the application of the licensee or any other person interested in the patent, registered design or copyright, by order—

(*a*) revoke the license;

(*b*) revoke or vary any conditions subject to which the license has effect; or

(*c*) revoke or vary any of the provisions of a contract relating to the license in so far as they relate thereto.

An order for a variation made under this subsection may be revoked or varied by a subsequent order made thereunder.

Section 3—empowers the Commissioner of Patents to grant licenses for the use of enemy-owned patents, registered designs or copyrights.

Sub-Section (1) reads

Where—

(*a*) an enemy or an enemy subject is, or has at any time since the beginning of the second day of September nineteen hundred and thirty-nine been, whether alone or jointly with any other person, the proprietor of a patent or registered design or the owner of a copyright, or entitled to any other interest in a patent, registered design or copyright (not being merely the interest of a licensee), and

(*b*) the Commissioner is satisfied that it is in the interest of all or any of His Majesty's subjects that the rights conferred by the patent should be exercised, or that the design should be applied or the copyright exercised, as the case may be, and that a person who is not an enemy or an enemy subject desires to exercise the said rights or apply the said design or exercise the said copyright and is in a position so to do, the Commissioner may, on the application of that person, make an order granting to him a license under the patent or for the application of the design or granting an interest in the copyright as the case may be, either for the whole of the residue of the term of the patent, registration or copyright, or for such less period as the Commissioner thinks fit.

Section 4—Defines the power of the Commissioner of Patents or Registrar of Copyrights to refuse to register assignments unless assignment in good faith and not for the purpose of evading any of the provisions of the present Orders and Regulations.

FAILURE TO MANUFACTURE

Section 5—In any case in which through circumstances arising from the present state of war the Commissioner may deem it expedient, he may order that during the continuance of the war, and for six months thereafter, failure to construct or manufacture in Canada any patented invention shall not constitute an abuse of the exclusive right under the patent granted therefor within the meaning of Section 65 of The Patent Act, 1935.

Section 6—Defines the Registrar's power to suspend trade mark rights of an enemy or enemy subject.

Sub-section (2) reads:

On the application of any person who proposes to deal in the course of trade in the Dominion of Canada with an article or substance which is or is intended to be the same as, or equivalent to or a substitute for, the article or substance in respect of which the trade mark is registered, the Registrar may order that the right to the use of the trade mark given by the registration thereof shall be suspended—

(*a*) so far as regards use thereof by the applicant and any such use thereof by any other person in relation to goods connected in the course of trade with the applicant as would not be an infringement of the said right if the applicant were the proprietor of the trade mark.

(*b*) to such extent and for such period as the Registrar may consider necessary for enabling the applicant to render well-known and established some description of, or means of reference to, the article or substance with which he proposes to deal in the course of trade, being a description or means of reference which does not involve the use of the trade mark.

EFFECT OF WAR ON GRANT OF PATENTS

Section 7—(1) Nothwithstanding the provisions of the Regulations Respecting Trading With the Enemy, 1939, the Defence of Canada Regulations, 1939, or any rule of law relating to intercourse or dealings with or for the benefit of enemies, it shall be lawful, subject to the provisions of this Order in Council—

(*a*) for a patent to be granted under The Patent Act, 1935;

(*b*) for a design to be registered under the Trade Mark and Design Act, Chap. 201, R.S.C. (1927); or

(*c*) for a trade mark to be registered under the Unfair Competition Act, 1932; or

(*d*) for a Copyright to be registered under the Copyright Act, Chap. 32, R.S.C. 1927;

on the application of an enemy:

Provided that, where such a grant or registration as aforesaid is effected on the application of an enemy,—

(i) the grantee or person registered shall not be entitled to require the delivery of the patent or the grant or issue of the certificate of registration, as the case may be; and

(ii) the patent, or the rights conferred by the registration, as the case may be, shall be subject to any relevant provisions of any enactment for the time being in force relating to the property of an enemy.

(2) The provisions of Section 27 (1) of The Patent Act, 1935, shall not cease to have effect for the purposes thereof by reason that His Majesty is at war.

(3) The Commissioner or the Registrar of Trade Marks as the case may be, may, in any case in which in his opinion it is desirable in the public interest so to do, refuse to take, or suspend the taking of, any proceedings on or in relation to an application of an enemy for a patent or for the registration of a Copyright of a design or of a trade mark.

EFFECT OF WAR ON INTERNATIONAL COPYRIGHT

Section 8—(1) Notwithstanding the provisions of the Regulations Respecting Trading With the Enemy, 1939, the Defence of Canada Regulations, 1939, or any rule or law relating to intercourse or dealings with or for the benefit of enemies the provisions of Section 4 of the Copyright Act, Chap. 32, R.S.C. 1927, shall be deemed for the purposes of that Act to continue in force notwithstanding the state of war subject to any alteration or variation thereof under that Act.

(2) Notwithstanding the provisions of the Regulations Respecting Trading With the Enemy, 1939, the Defence of Canada Regulations, 1939, or any rule of law relating to intercourse or dealings with or for the benefit of enemies, any copyright that would have subsisted under Section 4 of the Copyright Act, Chap. 32, R.S.C. 1927, as aforesaid if the owner of the copyright had not been an enemy shall so subsist where an enemy is, whether alone or jointly with any other person the owner thereof:

Provided that, where an enemy, whether alone or jointly with any other person, is the owner of copyright subsisting under the Copyright Act, Chap. 32, R.S.C. 1927, the provisions of the Regulations Respecting Trading With the Enemy, 1939, the Defence of Canada Regulations, 1939, and of any other enactment relating to intercourse or dealings with or for the benefit of enemies, or to the property, rights, or capacity of enemies, and any rule of law relating to any of those matters, shall, as respects that enemy, have effect in relation to the copyright so subsisting.

POWER TO EXTEND TIME LIMITS

Section 9—(1) The Commissioner or the Registrar of Trade Marks as the case may be, may, subject to such conditions, if any, as he thinks fit to impose, extend the time limited by or under The Patent Act, 1935, The Trade Mark and Design Act, Chap. 201, R.S.C. 1927, the Unfair Competition Act, 1932, or these Regulations for doing any act, where he is satisfied—

(*a*) that the doing of the act within the time so limited was prevented by a person's being on active service or by any other circumstances arising from the existence of a state of war which, in the opinion of the Commissioner, justify an extension of the time so limited or

(*b*) that, by reason of circumstances arising from the existence of a state of war, the doing of the act within the time so limited would have been or would be injurious to the rights or interests of the person by or on whose behalf the act is or was to be done or to the public interest.

(3) The powers conferred by this section may be exercised notwithstanding that the exercise thereof benefits, whether directly or indirectly, an enemy or an enemy subject.

Section 10—Gives the Commission and Registrar authority to require evidence as to nationality and citizenship.

Section 11—Before deciding as to the making of any order under this Order in Council the Commissioner, or the Registrar as the case may be, shall, unless having regard to the circumstances he considers it inexpedient or impossible so to do, give to any person who appears to the Commissioner or the Registrar as aforesaid to be interested such opportunity of being heard as appears to him to be just.

Section 12—Concerns rules and fees.

Section (3) was revoked by order-in-council 4401 May 26, 1942.

(4) The payment may be made on behalf of an enemy of any fees payable in application for or renewal of the grant of Patents, or on application for the registration of Copyrights, Designs or Trade Marks or the renewal of such registration in any country not being enemy territory and the payment

may be made on behalf of an enemy to persons not being enemies of their charges and expenses, in relation to the matters aforesaid, and the receipt may be accepted of payments from an enemy in relation to the matters aforesaid.

Provided always that any payment on behalf of an enemy under this paragraph, unless it is made by a person who has an interest in or under the patent, copyright, design or trade mark in question, may be made by the person making the same only out of moneys:—

(*a*) remitted by or on behalf of such enemy, or

(*b*) held for or on account of such enemy, and not by way of gift or by way of advancement or loan to or on account of such enemy.

A fee of $10.00 is prescribed for each application or notice of opposition to an application.

COPYRIGHT IN CANADA

By A. H. O'BRIEN, Barrister-at-Law, Counsel to the Canadian Authors' Association.

Note. The following summary of the law of Copyright is to some extent affected by The Patents, Designs, Copyrights and Trade Marks (Emergency) Order respecting copyrights, patents, designs, and trade-marks. It will be advisable, therefore, to consult a solicitor upon any point in question. A summary of this Order appears on page 430.

Legislation

Copyright in Canada is governed by The Copyright Act, in the Revised Statutes of Canada, 1927, as amended in 1931, 1935, 1936 and 1938. Canada's adherence to the Revised Convention of Berne became effective on January 1st, 1924. The Canadian legislation of 1924 closely resembles the British Copyright Act of 1911.

In 1931 Canada gave its adherence to the Convention of Rome, 1928.

All copyright legislation of the United Kingdom —in so far as it affected Canada—was repealed by a Canadian statute in 1921.

The following is a summary of the principal provisions of the Act, but persons interested can obtain a copy of the Act on application to the Commissioner of Patents, Copyright Office, Ottawa.

"Copyright" Defined

Copyright is the sole right to produce, reproduce or publish an original literary, dramatic, musical, or artistic work, or any substantial part thereof, in any material form whatsoever, or to present such work by cinematograph, or communicate such work by radio; or in the case of a lecture to deliver the work or any substantial part thereof in public; if the work is unpublished, to publish the work or any substantial part thereof; and shall include the sole right,

(*a*) to produce, reproduce, perform or publish any translation of the work;

(*b*) in the case of a dramatic work, to convert it into a novel or other non-dramatic work;

(*c*) in the case of a novel or other non-dramatic work, or of any artistic work, to convert it into a dramatic work, by way of performance in public or otherwise;

(*d*) in the case of a literary, dramatic, or musical work, to make any record, perforated roll, cinematograph film, or other contrivance by means of which the work may be mechanically performed or delivered;

provided that the author has given such work an original character; and provided also that if such original character is absent the cinematographic production shall be protected as a photograph.

Commencement of Copyright

Copyright subsists upon production of the work. The author of the work is the first owner of the copyright. No formalities are required. Registration is not necessary, and is optional with the author. It is, however, prima facie evidence of copyright.

Extent of Copyright

Copyright subsists in every published or unpublished original literary, dramatic, musical and artistic work, if the author was, at the date of the making of the work, a British subject or resident within His Majesty's Dominions, or a citizen or subject of a foreign country which has adhered to the Berne Convention; and if, in the case of a published work, the work was first published within His Majesty's Dominions or in such foreign country.

The Minister may, by notice in the *Canada Gazette*, extend the above privilege to other countries under certain conditions.

Copyright also subsists in records, perforated rolls, and other contrivances by means of which sounds may be mechanically reproduced, in like manner as if such contrivances were musical, literary or dramatic works.

Term of Copyright

The term for which copyright subsists is the life of the author and fifty years after his death, subject to certain restrictions. Provided, however, that after twenty-five years (or in the case of a copyright subsisting on June 4th, 1921, thirty years), from the author's death any person may reproduce the work upon giving notice of his intention to do so, and paying the owner of the copyright a royalty of ten per cent on the price at which he publishes the work. Photographs, records, and other contrivances are protected for fifty years from the making of the original negative or plate.

In a work of joint authorship, copyright subsists during the life of the author who dies first, and for fifty years after his death, or during the life of the author who dies last, whichever period is the longer

Authors in any country in which the terms of protection is shorter than the above, cannot claim a longer term of protection in Canada.

United States Agreement

By a reciprocal arrangement made between Canada and the United States in 1924 a Canadian citizen became enabled to obtain full copyright protection for his work in the United States, but he must, nevertheless, comply with all the requirements of the United States Copyright Act, such as typesetting, printing and binding within the United States any book or periodical in the English language. He must also register the work at Washington and print on the work the prescribed notice of copyright.

Citizens of the United States are entitled to the full protection of the Canadian Copyright Act without registration, notice of copyright, or other formality, such as typesetting, printing or binding.

British Empire and Union Countries

Canadian authors, artists and composers have full copyright protection in the British Empire and the countries of the Copyright Union without registration, notice of copyright or filing of copies.

Licenses Generally

A license gives the licensee the sole right to print and publish in Canada any book in which copyright subsists, and for such term, not exceeding five years, and for the number of editions, as may be fixed by the license. A license may be obtained for publishing a book in serial form.

The license clauses do not apply to "any work the author of which is a British subject, other than a Canadian citizen, or the subject or citizen of a country which has adhered to the Berne Convention". Some of the most important provisions of this section of the Act are as follows:

(1) Any person may apply to the Minister for a license to print and publish in Canada any book wherein copyright subsists, if at any time after publication and within the duration of the copyright the owner of the copyright fails:

(*a*) to print the book or cause it to be printed in Canada;

(*b*) to supply, by means of copies so printed, the reasonable demands of the Canadian market for such book.

(2) Such application may be in such form as may be prescribed by the regulations and shall state the proposed retail price of the edition of the book proposed to be printed.

(3) Every applicant for a license shall, with his application, deposit with the Minister an amount not less than ten per cent of the retail selling price of one thousand copies of the book and not less than one hundred dollars, and such amount shall, if the application is unsuccessful, be returned to the applicant, less such deductions for fees as may be authorized by the regulations.

(4) Notice of such application shall forthwith be communicated by the Minister to the owner of the copyright.

(5) If the owner of the copyright shall not, within the time fixed by the regulations, after communication of such notice, give an undertaking, with such security as may be prescribed by the regulations, to procure within two months after the date of such communication, the printing in Canada of an edition of not less than one thousand copies of the book, the Minister, in his discretion, may grant to the applicant a license to print and publish the book upon terms to be determined by the Minister after hearing the parties or affording them an opportunity to be heard.

(6) The Minister may decide in case two or more persons apply for the same license and also upon the conditions of publication and royalty to be paid the author.

(7) The licensee must undertake to publish an edition of not less than 1000 copies, and to print the whole book without alteration or abbreviation.

Compulsory License

If, after the death of the author of a literary, dramatic, or musical work which has been published or performed in public, a complaint is made to the Governor in Council that the owner of the copyright in the work has refused to republish or to allow the republication of the work or has refused to allow the performance in public of the work, and that by reason of such refusal the work is withheld from the public, the owner of the copyright may be ordered to grant a license to reproduce the work or perform the work in public, as the case may be, on such terms and subject to such conditions as the Governor in Council may think fit.

Serial License

The Act provides for the publishing of a book in serial form and the granting of licenses for this purpose under the terms prescribed.

Assignment of Copyright

The owner of the copyright in any work may assign the right, either wholly or partially, and either generally or subject to territorial limitations, and either for the whole term of the copyright or for any other part thereof, and may grant any interest in the right by license, but no such assignment or grant shall be valid unless it is in writing signed by the owner of the right in respect of which the assignment or grant is made, or by his duly authorized agent.

An author has the right, even after he has assigned his copyright, to restrain any distortion, mutilation or other modification of his work which would be prejudicial to his honour or reputation.

Infringement of Copyright

Copyright in a work shall be deemed to be infringed by any person who, without the consent of the owner of the copyright, does anything the sole right to do which is by this Act conferred on the owner of the copyright.

The Act makes a number of exceptions from infringement.

Performing Rights

Among the exceptions from infringement, is the important one of performing rights.

"Performance", as defined by the Act, means any acoustic representation of a work or any visual representation of any dramatic action in a work, including a representation made by means of any mechanical instrument, or by radio communication.

The performance without motive of gain of any musical work at any agricultural, agricultural-industrial exhibition or fair which receives a grant from or is held under Dominion, provincial or municipal authority, by the directors thereof, does not constitute an infringement of copyright.

Each society, association or company which carries on in Canada the business of acquiring copyrights of dramatico-musical or musical works or of performing rights therein, and which deals with or in the issue or grant of licences for the performance in Canada of dramatico-musical or musical works in which copyright subsists, shall, from time to time, file with the Minister at the Copyright Office lists of all dramatico-musical and musical works, in current use in respect of which such society, association or company has authority to issue or grant performing licences or to collect fees, charges or royalties for or in respect of the performance of its works in Canada.

No church, college, or school and no religious, charitable or fraternal organization shall be held liable to pay any compensation to the owner of any musical work or to any person claiming through him by reason of the public performance of any musical work in furtherance of a religious, educational or charitable object. The Copyright Appeal Board consists of Mr. Justice Joseph T. Thorson (Chairman), E. H. Coleman, K.C. (Under Secretary of State), and Paul Fontaine, K.C. (of Department of Justice).

Remedies for Infringement

Remedies for the owner of a copyright whose rights have been infringed are provided by the Act.

Importation of Copies

Copies made out of Canada of any work in which copyright subsists which, if made in Canada, would infringe copyright, and as to which the owner of the copyright gives notice in writing to the Department of National Revenue, that he is desirous that such copies should not be so imported into Canada, shall not be so imported.

Where the owner of a copyright has, by license or otherwise, granted the right to reproduce any book in Canada, or where a license to reproduce such book has been granted, copies of such book may not, with a certain exception, be imported into Canada.

Subject to the same exception, copies of any book in which copyright subsists may not be imported into Canada until fourteen days after publication thereof, and during such period, or any extension thereof, such copies are prohibited. Provided that if, within the said period of fourteen days, an application for a license has been made, as above provided, the Minister may, in his discretion, extend the said period, and the prohibition against importation will be continued accordingly.

Any person may import for his own use not more than two copies of any work published in any country adhering to the Berne Convention, or at any time before a work is printed or made in Canada may import copies for the use of any public library or institution of learning.

Registration

The Registrar of Copyrights, at Ottawa, keeps a book in which may be entered the names or titles of works and the names and addresses of authors, and such other particulars as may be prescribed. The registers are open to inspection to any person, who may take copies of or make extracts from such entries.

Applications for registration must be made on the prescribed forms, which it is advisable to have drawn by a lawyer.

Fees

The following fees must be paid with the application for any of the following purposes, namely:—

Registering a copyright, including a certificate of registration $3.00

Registering an assignment of copyright, in respect of each copyright assigned, including certificate of registration $1.00

Certified copies of documents or extracts, for every folio of one hundred words, 10 cents.

Application for a license, $10.00

Application for a license under Emergency Order, 1939, $10.00

The above fees are in full for all services by the Copyright Office.

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PATENTS IN CANADA

The Patent Act, 1935, R.S., c. 150, s. and 1., to amend and consolidate the Acts relating to Patents was passed by Parliament and assented to June 13, 1935.

It should be noted, however, that the provisions of this act are modified and regulated by an Order in Council, made under The War Measures Act. Chapter 206, operative from Sept. 2nd, 1939, known as The Patents, Designs, Copyright and Trade Marks (Emergency) Order, 1939.

A synopsis of this Order is on page 418.
See also Order in Council P.C. 6982 on page 425.

A synopsis of the principal provisions of The Patent Act are given below:—

For a copy of the Act or of the Patents, Designs, Copyright and Trade Marks (Emergency) Order 1939, apply to the Commissioner of Patents, Ottawa, who receives all applications and has charge of all records.

As it is difficult for an applicant to properly comply with the regulations of the Patent Office unless he is conversant with the process of obtaining a patent, any person contemplating obtaining a patent is advised to consult one of the patent solicitors whose cards appear in this volume.

Definition of Invention

The Act defines "invention" as any new and useful art, process, machine, manufacture or composition of matter, or any new and useful improvement in the same.

Who May Obtain Patents

Subject to the various provisions of the Act, and of the Patents, Designs, Copyright and Trade Marks (Emergency) Order, 1939, any inventor of an invention which was:

(*a*) not known or used by others before he invented it, and

(*b*) not described in any patent or in any publication printed in Canada or in any other country more than two years before presentation of the petition, and

(*c*) not in public use or on sale in Canada for more than two years prior to his application in Canada

may obtain a patent granting him an exclusive property in such invention.

Subject to the provisions of the Emergency Order, 1939, referred to above, any inventor or legal representative of an inventor who applies in Canada for a patent for an invention for which application for patent has been made in any other country by such inventor or his legal representative before the filing of the application in Canada, shall not be entitled to obtain in Canada a patent for that invention unless his application in Canada is filed:

(*a*) before issue of any patent to such inventor or his legal representative for the same invention in any other country; or

(*b*) within twelve months after the filing of the first application by such inventor or his legal representative for patent for such invention in any other country.

No patent shall issue for an invention which has an illicit object in view, or for any mere scientific principle or abstract theorem.

The inventor is required to make an oath or affirm that he thoroughly believes that he is the inventor of the invention for which the patent is asked.

If the inventor is dead or mentally or physically incapable, or if, after the assignment of his invention, the inventor refuses to make such oath or affirmation, or if his whereabouts cannot be ascertained after diligent enquiries, such oath or affirmation shall be made by the applicant, and shall state that he verily believes that the person whose assignee or legal representative he is was the inventor of the invention to which the application relates, and that the several allegations in such application contained are respectively true and correct.

Applications for Patents

An applicant for a patent shall state in his application, if resident in Canada, his address in Canada. If not so resident, the name and address of some person resident in Canada who has been appointed to represent the applicant or patentee for all purposes of the Act including the service of any proceedings taken under any provision of the Act. This representative may be changed if necessary.

Each application for a patent shall be completed and prepared for examination within twelve months after the filing of the application, and in default thereof, or upon failure of the applicant to prosecute the same within six months after any action thereon of which notice shall have been given to the applicant, such application shall be deemed to have been abandoned, but it may be reinstated within twelve months after the date on which it was deemed to have been abandoned, if the failure to prosecute the application within the time specified was not reasonably avoidable. An application so reinstated shall retain its original filing date.

Treaty or Convention Rights

Section 27 (1), which is specifically confirmed by Section 7 (2), of the Emergency Order in Council, 1939, referred to above, provides that an application for a patent filed in Canada by any person entitled to protection under the terms of any treaty or convention relating to patents to which Canada is a party who has, or whose agent or other legal representative has, previously regularly filed an application for a patent for the same invention in any other country which by treaty, convention or law affords similar privilege to citizens of Canada, shall have the same force and effect as the same application would have if filed in Canada on the date on which the application for patent for the same invention was first filed in such other country, provided the application in this country is filed within twelve months from the earliest date on which any such application was filed in such other country or from the thirteenth day of June, 1923.

No patent shall be granted on an application for a patent for an invention which had been patented or described in a patent or publication printed in Canada or any other country more than two years before the date of the actual filing of the application in Canada, or which had been in public use or on sale in Canada for more than two years prior to such filing.

Joint Applications

Where an applicant has agreed to assign a patent when granted to another person or to a joint applicant and refuses to proceed with the application; or where disputes arise between joint applicants as to proceeding with the application, the Commissioner may grant a patent to either one of the parties. Procedure is also outlined when a joint applicant retires or is added.

Assignments—Applicants not Inventors

A patent may be granted to any person to whom an inventor has assigned or bequeathed by his last will his right to obtain it and the assignee may register such an assignment, after which the patent cannot be withdrawn without the consent of the assignee.

Improvements May Be Patented

Any improvement to a patented invention may be patented.

Term of Patent

The term limit for the duration of patents issued by the Patent Office under this Act is 17 years from the date on which the patent is granted and issued but if the application for the patent was filed prior to the coming into force of this section of the Act, the term is 18 years from the date on which the patent is granted and issued.

Refusal of Patents

Where a patent is refused, the applicant may any time within 6 months' appeal the decision to the Exchequer Court.

Inventions By Public Servants

Section 46 deals with the restriction and regulations of the rights of an inventor if he is in the public service of Canada.

Infringement

Anyone infringing a patent shall be liable to the patentee and to all persons claiming under him for all damages sustained by the patentee or by any such person by reason of such infringement; and the Court may issue an injunction restraining the opposite party from the further use, sale, etc., of the article.

Provision is made that a person who, previous to the granting of the patent has purchased, constructed or acquired any invention shall have the right of using and selling the article, etc.

If any person has reasonable cause to believe that any process used or proposed to be used or any article made, used or sold or proposed to be made, used or sold by him might be alleged by any patentee to constitute an infringement of an exclusive property or privilege granted thereby, he may bring an action in the Exchequer Court of Canada against the patentee for a declaration that such process or article does not or would not constitute an infringement of such exclusive property or privilege.

Priority of Inventions

No patent or claim in a patent shall be declared invalid or void on the ground that, before the invention therein defined was made by the inventor by whom the patent was applied for it had already been known or used by some other inventor, unless it is established either that,

(*a*) before the date of the application for the patent such other inventor had disclosed or used the invention in such manner that it had become available to the public; or that

(*b*) such other inventor had, before the issue of the patent, made an application for patent in Canada upon which conflict proceedings should have been directed; or that

(*c*) such other inventor had at any time made an application in Canada which by virtue of section twenty-seven of this Act had the same force and effect as if it had been filed in Canada before the issue of the patent and upon which conflict proceedings should properly have been directed had it been so filed.

A second patent cannot issue unless on adjudication the first patent is set aside.

Patented Article to be Marked or Stamped

Every patentee under this Act shall, if possible, stamp or engrave on each patented article sold or offered for sale by him notice of the year of the date of the patent applying to such article, thus—Patented, 1935, or as the case may be.

When, from the nature of any patented article it cannot be so stamped or engraved the patentee shall, if possible, affix to it, or to every package wherein one or more of such articles is or are enclosed, a label marked with the like notice.

When any patented article or material is, from its nature or character, such that it cannot be so stamped or engraved and cannot, reasonably, be packaged or labelled the patentee shall, in all descriptive or advertising matter published by him and relating to such patented article or material, insert the like notice.

Abuse of Rights Under Patents Not Working a Patented Invention

The Attorney General of Canada or any person interested may at any time after the expiration of three years from the date of the grant of a patent apply to the Commissioner alleging in the case of that patent that there has been an abuse of the exclusive rights thereunder and asking for relief under this Act.

The exclusive rights under a patent shall be deemed to have been abused in any of the following circumstances:—

(*a*) If the patented invention (being one capable of being worked within Canada) is not being worked within Canada on a commercial scale, and no satisfactory reason can be given for such non-working:

Provided that, if an application is presented to the Commissioner on this ground, and the Commissioner is of opinion that the time which has elapsed since the grant of the patent has by reason of the nature of the invention or for any other cause been insufficient to enable the invention to be worked within Canada on a commercial scale, the Commissioner may make an order adjourning the application for such period as will in his opinion be sufficient for that purpose;

(*b*) If the working of the invention within Canada on a commercial scale is being prevented or hindered by the importation from abroad of the patented article by the patentee or persons claiming under him, or by persons directly or indirectly purchasing from him, or by other persons against whom the patentee is not taking or has not taken any proceedings for infringement;

(*c*) If the demand for the patented article in Canada, is not being met to an adequate extent and on reasonable terms;

(*d*) If, by reason of the refusal of the patentee to grant a licence or licences upon reasonable terms, the trade or industry of Canada or the trade of any person or class of persons trading in Canada, or the establishment of any new trade or industry in Canada, is prejudiced, and it is in the public interest that a licence or licences should be granted;

(*e*) If any trade or industry in Canada, or any person or class of persons engaged therein, is unfairly prejudiced by the conditions attached by the patentee, whether before or after the passing of this Act, to the purchase, hire, licence, or use of the patented article, or to the using or working of the patented process;

(*f*) If it is shown that the existence of the patent, being a patent for an invention relating to a process involving the use of materials not protected by the patent or for an invention relating to a substance produced by such a process, has been utilized by the patentee so as unfairly to prejudice in Canada the manufacture, use or sale of any such materials.

This section is modified by Section 5 of The Patents, Designs, Copyright and Trade Marks (Emergency) Order, 1939, which see following this Article.

License where Invention not being Worked

If a case of abuse is established the Commissioner may order a grant to an applicant of a licence on such terms as the Commissioner may think expedient; or if he is satisfied that an invention is not being worked on a commercial scale within Canada, he may under certain circumstances order the grant of an exclusive licence to an applicant able to provide capital for the working of the patent; or he may order the patent to be revoked.

In granting an exclusive licence a royalty shall be arranged payable to the patentee.

Caveats

Any intending applicant for a patent who has not yet perfected his invention and is in fear of being despoiled of his idea, may file in the Patent Office a document setting forth a description of his invention so far as it has proceeded, with or without plans, at his own will; and the Commissioner, on payment of the prescribed fee shall cause that document, which shall be called a "caveat," to be preserved in secrecy with the exception that he shall deliver copies thereof whenever required by the applicant or by any judicial tribunal. The secrecy of the document shall cease when the applicant obtains a patent for his invention.

If application is made by any other person for a patent for any invention with which such "caveat" may in any respect interfere the Commissioner shall forthwith give notice of such application by mail to

the person who has filed such "caveat", and such person shall, within three months after the date of mailing the notice, if he wishes to avail himself of the "caveat", file his petition and take the other steps necessary on an application for a patent, and if, in the opinion of the Commissioner, the applications are conflicting, like proceedings may be had in all respects as are by this Act provided in the case of conflicting applications.

Unless the person filing a "caveat" makes application within one year from such filing the Commissioner shall be relieved from the obligation of giving notice and the "caveat" shall thereafter remain as a simple matter of proof as to novelty or priority of invention, if required.

Restoration of Patents

If patent has become void under the terms of previous Acts in consequence of non-payment of fees or failure to manufacture, etc., the patentee may within two years after the date of such voidance apply for the restoration and revival of the patent, providing that there has been no undue delay in making the application and that the voidance of the patent was unintentional.

Patents Issued Out of Canada

The Commissioner shall upon the request of any person who states in writing the number and date of a patent said to have been granted in another country inform such person whether an application for a patent of the same invention is pending in Canada or not.

Patent Attorneys

A register of attorneys shall be kept in the Patent Office containing the names of all attorneys entitled to represent applicants for patents.

Fees

The principal fees are as follows:—

On filing an application for patent.....$15.00
On grant of patent, payable on pain of forfeiture within six months from the date of notice of the allowance of patent.....$20.00
On asking reinstatement of abandoned application under section thirty-one.....$15.00
On filing an amendment after allowance of an application for patent.....$5.00
On lodging a caveat.....$5.00
On petition to reissue a patent after surrender.$30.00
On filing an application for the restoration and revival of a patent—For each patent mentioned therein.....$35.00
On asking for a copy of patent with specification, exclusive of drawings.....$4.00
On filing an application for petition under sections 40, 46, 65 or 66 of the Act—for each petition mentioned therein.....$10.00
On application for registration in Registry of Patent Attorneys.....$5.00
Other fees provided for range from.....10c to $4.00

Order in Council

Relating to the Patent Act.
P.C. 6982. 4th December, 1940

Whereas The Patent Act (1935) Section 19, provides that the Government of Canada may at any time use any patented invention, paying to the patentee such sum as the Commissioner of Patents reports to be a reasonable compensation for the use thereof, and further provides that any decision of the Commissioner of Patents under the said section shall be subject to appeal to the Exchequer Court of Canada;

And Whereas the Minister of Munitions and Supply reports that in certain cases it is desirable and in the public interest to protect persons engaged in the production of munitions of war or supplies or in the carrying out of defence projects against claims for infringement of patents or registered industrial designs;

Now, Therefore, His Excellency the Governor General in Council, on the recommendation of the Minister of Munitions and Supply, with the concurrence of the Secretary of State of Canada, and under and by virtue of the powers conferred by The War Measures Act and all other enabling powers, is pleased to order and doth hereby order:—

That if the Minister of Munitions and Supply on behalf of His Majesty the King in right of Canada or on behalf of His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland has agreed or hereafter agrees to indemnify or to protect any person, firm or corporation against any claims, actions or proceedings for the infringement of any patent or registered industrial design based upon the use of the invention or design covered thereby in the production or sale of munitions of war or supplies or in the carrying out of defence projects by such person, firm or corporation, then no claim, action or proceeding for the infringement of any such patent or registered industrial design based upon such use shall be made or instituted against such person, firm or corporation or his or its agents or sub-contractors; but His Majesty shall pay to the owner of any such patent or registered industrial design which is valid such compensation as the Commissioner of Patents reports to be reasonable for the use aforesaid of the invention or design covered by such patent or registered industrial design, and any decision hereunder of the Commissioner of Patents shall be subject to appeal to the Exchequer Court.

A. D. P. Heeney,
Clerk of the Privy Council.

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Tuer, C. F., K.C.

Hamilton, Co. Wentworth.

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Bennett, R. C., 41 Sun Life Bldg.
Biggar, R., 33 Sun Life Bldg.
Bourne, F.G., Pigott Bldg.
Bowlby, C. W. R., K.C., 41 Sun Life Bldg. W. D. Parker.
Boyde & Ambrose, Pigott Bldg H. A. F. Boyde, K.C., Alan L. Ambrose.
Braden, H. O. E., 1080 Barton St. e. (H. G. Kingstone).
Bradfield, E. T., 128 King St. e.
Brown, Hugh F., Pigott Bldg.
Brown & Brown, 128 King St. e. A. A. Brown, H. M. Brown.
Burbidge & Evans, Pigott Bldg. R.R. Evans, K.C., C.H. Doolittle.
Burkholder, C. E., K.C., 1555 King St. e.
Bussin, J. J., 42 James St. s.
BYRNE & DIXON, Bruce Bldg. N. W Byrne, E. G. Dixon, K.C. (*See Card* p. 454).
Chambers, James B., Asst. City Solicitor, City Hall.
Cherrier, Miss T., 37 James St.s.
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Christilaw & Gage, 29 James St. s. J. A. Christilaw, J. M. Gage., A. C. Zimmerman.
Cohen, S., 4 Hughson St. s.
Cooper, W. Wallace, 42 James St. s.
Crerar, T. H., K.C., Huron & Erie Bldg.
Davis & Waller, 53 Sun Life Bldg. A. M. Waller.
Dore, J. D., Sun Life Bldg.
Duncan, W. B., Birks Bldg.
Dynes, C. G., K.C., Turner Bldg.
Eddy, F. B., 329 Ottawa St. n.
Ferguson, C. E., Bruce Bldg.
Flett, G.B., 28 James St. s.
Fraser, W. H., 25 Hughson St. s.
Freshman, H., Pigott Bldg.
Gage, G. C.. Bank of Com. Bldg.
GIBSON, LEVY & INCH, Bank of Commerce Chbrs. R. F. Inch, J. F. Easterbrook. (*See Card* p. 454).
Griffin, W. E., 7 Hughson St. s.
Hamilton, F. K.. 10 Hughson St.s. (A. G. Burbidge).
Harvey, J. F., 29 James St. s.
Hazell, H. F., Sun Life Bldg.
Hazell & Gay, Imperial Bldg. W. Hazell, L. W. Gay, K.C.
Higgins, C. H., 28 James St. s.
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Holland, O. W., Lister Bldg.
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Koskey, Kevey, Lister Block.
Lambier, Lorne F., Lister Block.
Langs & Binkley, Turner Bldg. C. V. Langs, K.C., E. G. Binkley, J. G. Langs.
Lazier & Lazier, 28 James St. s. H. F. Lazier, A. T. Olmsted.
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Lees, Hobson & Co. Bank of Commerce Chambers. W. K. Lees, C. S. Lees.
Lewis, A. M., K.C., Sun Life Bldg.
McCulloch, H. F. (Assistant Crown Attorney).
McFarlane, Kerr & McFarlane, 28 James Street, s. D. J. McFarlane, James Kerr.
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Momotiuk, W., 42 James St. N.
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Morris & Morris, 26 John St. n. Jean C. Morris.
Morrison & Morrison, Sun Life Bldg. Wm. Morrison, K.C., W. R. Morrison.
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Murgatroyd, F. R., Birks Bldg.
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Schreiber W., 32 Main St. e. (S. M. Halpern).
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Snyder, G. A., 296 Ottawa St. n.
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Sweet, Joseph A., 14 Merrick St.
Thompson, S., National Trust Bldg.
Treleaven & Treleaven, 1 James St. s. F. F. Treleaven, K.C., R. W. Treleaven, K. C., Miss F. A. Milne, A. F. Treleaven.
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Downs, M. (Branch Office).

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Morling, W. P. (Branch Office).

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Givens, W. R.
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McNeill, Harry A.
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Nickle, W. M., K.C.
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Goodeve & Conklin.
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Lillico & MacPherson. L. A. Lillico, W. S. MacPherson.
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O'Meara & Burns. Gerald D. O'Meara, P. J. Burns.
St. Aubin, A.
Stewart, A. M.
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Bitzer & Smyth. J. H. Smyth, B.A.
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Dowdall, E. B.
Honsberger, G. M.
Schnarr, J. G.
Shannon, G. H.
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Willson, H. C., (Branch Office).

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Lafferty, A. L.

Leamington, Co. Essex.
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Jackson, J. A.
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Gee, E. A. (Police Magistrate).
McLaughlin, Fulton, Stinson & Anderson. A. M. Fulton, K.C., B.A., T. H. Stinson, K.C., J. E. Anderson, K.C. (Co. Crown Att'y), E. D. Fulton.
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Weldon & Lacey. I. E. Weldon, K.C., Allan T. Lacey.

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Scott, C. M.

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Cronyn, Betts, Harrison & Elwood. Huron & Erie Bldg., 442 Richmond St. J. D. Harrison, E. C. Elwood.
Curran, F. H., Huron & Erie Bldg.
Donahue, J. M., 110 Dundas.
Douglas & McCallum, Royal Bk. Bldg. A. R. Douglas, K. C., J. D. McCallum.
Fergusson, A. S., Richmond Bldg.
Fitzgerald, W. E., K.C., 404 Talbot St.
Fitzgerald & Morrison, 110 Dundas St. J. A. Morrison.
Fraser, Moore & Thompson, Bk. of Montreal Chbrs. H. G. Fraser, W. A. Thomson.
Gibson, T. W. I., 78 Dundas St.
Givins J. B, Bank of Montreal Chbrs.
Gunn & Smith, Bk. of Toronto Chbrs. J. M. Gunn, F. Smith.
Harrison, Miss Evelyn, Bk. Toronto Chbrs.
Henderson, W. B., K.C., Bank of Toronto Chbrs.
Hodgins, J. I., K.C., Moore Bldg.
Ivey & Logan, Imperial Bank Bldg. R. G. Ivey, K.C., C. C. Savage, K.C., M. V. Sullivan, P. J. W. Glasgow, D. G. E. Thompson.
Jeffrey & Moorhouse, Market Lane. J. E. Jeffrey, K. C., E. G. Moorhouse, J. Jeffrey, A. H. Jeffrey.
Kendall, K. H., 189 Dundas St.
Le Bel, A. M., K. C., 135 Dundas St. S. E. Wyatt.
Lerner & Lerner, 425 Richmond St. M. Lerner. S. Lerner.
Lewis, R. W. D., Premier Trust Bldg.
Little & Calder, Huron & Erie Bldg F. Little, C. Calder.
McDonagh, M. P., 425 Richmond St.
McElheran, A. O., Bank of Montreal Chambers.
McHardy - Smith, F. A., 371 Richmond St.
Meredith & Davidson, 74 Dundas St. T. G. Meredith, K.C., H. R. Davidson.
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Mitchell, G. L., Huron & Erie Bldg.
Murphy & Durdin, Dundas and Wellington Sts A. H. Murphy, K.C., O. W. Durdin. W D. Smith.
Neely, H. B., Richmond Bldg.
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Oatman, D. L., 110 Dundas St.
Purdom & Purdom, Richmond Bldg. L. Purdom.
Ramsay, B.A., Greene-Swift Bldg
Ross, C. J. F., Bk. of Toronto Chbrs.
Siskind, A. B., Premier Trusts Bldg.
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Spencer & Braund. W. E. Spencer, K.C., E. H. Braund.
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Hill & Parker, (Branch Office).

Meaford, Co. Grey.
Albery & Bennett. Geo. G. Alberry, K C., C. E. Bennett.
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Finlayson & Dudley. W. Finlayson, K.C., G. S. Dudley.
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Smith, Oliver H.

Millbrook, Co. Durham.
Howard, W. R.

Milton, Co. Halton.
Dick, W. I., K.C., (Co. Crown Attorney). (Kenneth Y. Dick).
Elliott, G. E.
Hutchinson, T. A.

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Tait, R. G.

Minden, Co. Haliburton.
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Munro, R. H.

Morrisburg, Co. Dundas.
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Flynn, A.
Hilliard, I., K.C.

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Silverman, F. A.

Mount Forest, Co. Wellington.
Fallis, C. E.
Kilgour & Grant. R. O. Kilgour, R. M. Grant.

Napanee, Co. Lennox.
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Regan, J. A.
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Walter, W. H.

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Mills, A. M.

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Thornburn, W.

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Fordham, R. S. W., K.C.
Fraser & Fraser. G. A. Fraser.
Griffiths & Griffiths. F. W. Griffiths, K.C., F. M. Griffiths.
La Marsh, W. C., K.C.
Logan, H. F., K.C.

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Upper & Musgrove. H. F. Upper, K.C., W. M. Musgrove, K.C.

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Little & Gould. W. A. Little, M. G. Gould.
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McGaughey, C. S.
Reynolds & Wallace. H. J. Reynolds, K.C., G. Wallace.
Tilley, E. A., K.C. (Dist. Crown Att'y).

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O'Shea, M. A. (also Hastings).

Oakville, Co. Halton.

Heddle, D. M.
Robinson, W. N., K.C.

Orangeville, Co. Dufferin.

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Evans, R. D. (Co. Cr. Atty.)
Page, H. W.
Parkinson, B. T.
Wardlaw, N. N.

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Copeland, P. A.
Evans, F. G., K.C. (Co. Cr. Att'y).
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Thompson, A. B., K.C. (W. L. Moore).

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Waddell, R. R.

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Morling, W. P. (Branch Office).

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Conant & Annis. A. F. Annis (Co. Cr. Atty.) E. Marks.
Greer, A. W. S.
Grierson, Creighton & Fraser. T. K. Creighton, K.C., Neil C. Fraser, J. T. Johnson, E. F. Bastedo.
Harris, Harris & Wallace. W. H. Harris, J. E. Harris, R. A. Wallace, R. J. Harris.
Hennick & Hennick. S. J. Hennick, H. L. Hennick.
Humphreys, R. D.
Hyman, Louis S.
Mangan, J. P., K.C.
Parkhill, A. J.
Sinclair, W. E. N., K.C.
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Aylen & Maclaren, 48 Sparks St. H. A. Aylen, K.C., G. F. Maclaren, A. M. Laidlaw. *Counsel*, W. G. Herridge.
Beament & Beament, 56 Sparks St. T. A. Beament, K.C., A. W. Beament, K.C., G. E. Beament, M. H. Fyfe.
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Belcourt & Genest, 18 Rideau St. J. Genest, K.C.
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Dubois, Philippe, K.C., Plaza Bldg., 45 Rideau St.
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Green, William J., 56 Sparks St.
Grieg, R. C., 193 Sparks St.
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Guillet, L. J., 45 Rideau St.
Hanna, F. J. E., 63 Sparks St.
Haughton, W. E., 1236 Wellington St.
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Honeywell, McDougall, & Wotherspoon, 56 Sparks St. F. H. Honeywell, K.C., A. G. McDougall, K.C., S. F. M. Wotherspoon.
Howe, O. F., 56 Sparks St. (J. M. Whyte
Hughes & Laishley, Carleton Chbrs. R. A. Hughes, R. K. Laishley.
Johnston, W. H., 63 Sparks St.
Labelle, J. P., K.C., 18 Rideau St.
Lafleur & Aubin, 45 Rideau St. L. Lafleur, K.C., J. C. Aubin.
Larmonth, Baker & Gibson, 56 Sparks St. C. C. Baker, C. C. Gibson.
Lemieux, A., K.C., 18 Rideau St.
Lepofsky & Black, 75 Sparks St. S. Lepofsky, D. K. Black.
Lewis & Company, Victoria Bldg. Allan T. Lewis, K.C.
Lieff, Abe, 18 Rideau St.
Lyons, J. J., Capital Trust Corp. Ltd.
McGee, T. D'Arcy, K.C., Central Chbrs.
McHugh & Macdonald, 14 Metcalfe St. A. G. McHugh, K.C., P. J. Macdonald.
McIlraith & McIlraith, 56 Sparks St. D. A. McIlraith, K.C., G. J. McIlraith, G. M. Dent.
McNulty, Charleson & Anglin, Carleton Chbrs. H. J. McNulty, K. C., E. H. Charleson, E. A. Anglin.
MacCraken, Fleming & Schroeder, Trust Building. A. C. Fleming, K.C., Walter F. Schroeder, K C., W. R. Burnett.
Maclaren, C. H., 14 Metcalfe St.
MacRae, W. A., 56 Sparks St.
May & Martin, Canada Life Bldg. A. F. May, K.C., S. A. V. Martin.
Mercier, R., K C. (County Cr. Atty., Court House).
Metcalfe, S.G., K.C., 75 Sparks St.
Metrick, T. P., Carleton Chbrs.
Mirsky & Mirsky, Trust Bldg. J. Mirsky, M. Mirsky.
Mulkins, H. H., Toronto General Trusts.
Newcombe & Co., Victoria Bldg. E. F. Newcombe, K.C.
O'Connor & Horowitz, Blackburn Bldg. A. O'Connor, K.C., J. C. Horowitz.
Parisien & Chartrand, Plaza Bldg. A. Parisien, A. Chartrand.
Proctor, F. B., K.C., City Solicitor, Transportation Bldg. (G. C. Medcalf, Asst. City Solicitor).
Quain & Hurcomb, Ottawa Electric Bldg. Redmond Quain, K.C, P. Hurcomb.
Richard, J. T., 48 Sparks St.
Saint Jacques, H., K.C., 18 Rideau St.
Sauvé, J., K.C., L.Ph., 18 Rideau St.
Savignac, F. Willard, Victoria Bldg.
Seguin J. C. A. & Co., 18 Rideau St. J. C. A. Seguin, K.C.
Sherwood, L. P., 193 Sparks St.
Sigler, H., Carleton Chbrs.

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SMART & BIGGAR, Victoria Bldg. O. M. Biggar, K.C., Russel S. Smart, K.C., Melville B. Gordon, Christopher Robinson, E. L. Medcalf.
(*See card*, p. 469).
Thomas & Kennedy, 273 Bank St. L. C. Thomas, D. R. Kennedy, K.C.
Vincent, G., 78½ Rideau St.
York, Bate & McCready, Ottawa Elect. Bldg. J. W. York, K.C., W. B. Bate, G. R. McCready.
For Ottawa cards see p. 469.

Owen Sound, Co. Grey.
Aylsworth, R. MacIntyre.
Birnie, J. F. B., K.C. (Co. Crown Atty.).
Foster, F. G.
Gilchrist, H. H.
Horning, J. A.
Kilbourn & Kilbourn. Frank H. Kilbourn.
MacKay, F. G., K.C.
Middlebro, W. S., K.C.
Telford & Telford. W. P. Telford, K.C., J. M. Telford, W. P. Telford, Jr.
Thomas, R. G.

Paisley, Co. Bruce.
Forrester, D., K.C.
Forrester, W. S.

Palmerston, Co. Wellington.
May, H. P.
Morgan & Pratt. L. H. Morgan, W. M. Pratt.

Paris, Co. Brant.
Barron, G. R.
Littlejohn, W. H.
Monteith, A. H., K.C.

Parkhill, Co. Middlesex.
Douglas & McCallum. (Branch Office).
MacRae, Ian. (Branch Office).

Parry Sound, Dist. Parry S'd.
Cragg, C. W.
McKay, M. L.
Pirie & Stone. H. E. Stone, K.C. (Dist. Crown Atty).
Powell & Co. Frank C. Powell.

Pembroke, Co. Renfrew.
Forgie, Jno. G.
Galligan, T. J., K.C.
Johnson, Horace B., K.C. (Co. Cr. Atty.)
Lafrance, L. P.
Mulcahy, T.
Supple, J. A., B.A.
Williams & Williams W. H. Williams, K.C., M. D. Williams.

Penetanguishene, Co. Simcoe.
Hewson & Hewson. W. H. Hewson.
Thompson & Thompson. W. M. Thompson.

Perth, Co Lanark.
O'Donnell, H. A., K.C. (G. R. Dulmage.
Rogers, T. A.
Willson, H. C.

Peterborough, Co. Peterborough.
Bradshaw, J. A.
Carley & Standish. T. J. Carley, K.C., R.O. Standish, T. Thomson.
Corkery & O'Shea. J. R. Corkery, M. A. O'Shea.
Elliott, Philp & Chandler. A. L. Elliott, K.C., W. R. Philp, R. J. Chandler.
Fair, W. J. A.
Gordon, Hon. G. N., K.C.
Gordon, W. B.
Grant, W. C.
Hall & Hall. B. D. Hall.
Huycke, W. F., K.C. (City Solictor)
Langley, O. A., K.C.
Low, J.
Medd, S. T., K.C.
Peck, Kerr & McElderry. E. A. Peck, K.C., F. D. Kerr, K.C., V. J. McElderry, K.C. (Co. Cr. Atty.), W. H. Howell.
Scollard, P. D.
Strickland, J. F., K.C.
Weldon, J. O.

Petrolia, Co. Lambton.
Fletcher, H. R.
Mackenzie, R. G. R., K.C.
Shaunessy, E. A.

Picton, Co. Prince Edward.
Lane, W. S.
Nourse, R. E.
Ward, F. L., K.C.

Port Arthur, Dist. Thunder Bay
Blanchard, H. G.
Davis, S. H.
Hermanson, V. Walter.
Ibbetson, P. V.
Kajander, A.
Langworthy, W. F., K.C.
McComber & McComber. J. L. McComber.
McCuag, J. A. R.
McKay & McKay. J. McKay, M. A. McKay.
Maher, A. T.
Ross. J. F. W.
Seaman, R. L.
Young, F. H.

Port Colborne, Co. Welland.
Crow, Wm. W., K.C.
Hazlewood, H. E.
Kinnear, Helen, K.C. (J. H. Woodhouse.)

Port Credit, Co. Peel.
Davis & Partridge. (Branch Office)

Port Elgin, Co. Bruce.
Tomlinson & Graham. W. R. Tomlinson, K.C., M.P., E. S. Graham.

Port Hope, Co. Durham.
Bonneville, W. E. (L. R. Graham)
Campbell, W. A. F.
Chisholm, D. H., K.C.
Richardson, F. C.

Port Perry, Co. Ontario
Greer, A. W. S. (Branch Office).
Harris, Harris & Wallace. W. H. Harris, John E. Harris, R. J. Harris, R. A. Wallace, W. T. Harris.
Humphreys, R. D. (Branch Office).

Port Rowan, Co. Norfolk.
Buck, C. S.

Prescott, Co. Grenville.
Casselman & Beaumont. A. C. Casselman, K.C., H. Beaumont.
Halpin & Dubrule. P. K. Halpin, W. M. Dubrule.

Preston, Co. Waterloo.
Pearson, L. B.
Robertson, C. G., K.C.

Ramore, Dist. Cochrane.
St. Aubin, A. (Branch Office).

Renfrew, Co. Renfrew.
Chown & Chown. S. M. Chown, S. T. Chown.
Maloney, J. A.
Stewart, Ernest J., K.C.

Richmond Hill, Co. York.
Jordan, B. B.
Line, C.

Ridgetown, Co. Kent.
Shaw, D. M.
Stirling, E. B.
Watson & Watson. O. K. Watson K.C., C. R. Watson.

Ridgeway, Co. Welland.
Brown, W. K., K. C.
Jones, T. O.

Rockland, Co. Russell.
Marion, C. W. A. (Co. Cr. Atty.)

Rodney, Co. Elgin.
Barnum, F. R. (Branch Office).

St. Catharines, Co. Lincoln.
Begora, T. R.
Bench, Keogh & Cavers. J. J. Bench, K.C., J. L. G. Keogh H. P. Cavers, T. M. McCarron.
Burson, Johnston & Baker. R. B. Johnston, K.C., Fred H. Baker.
Calder, R. C.
Campbell, J. H., K.C.
Collier & Schiller. J. G. Schiller, K.C., H. D. Hallett.
Dore, F. R.
Flynn, F. J.
Fox, Harold G., K.C.
Freeman, I.
Hetherington, F. E.
Ingersoll, Pepler & Strathy, 442 James St. D. F. Pepler, C. M. A. Strathy, A. C. Franklin.
Lancaster, Mix & Sullivan. E. H. Lancaster, K.C. (Co. Cr. Att'y), A. E. Mix, P. H. Sullivan, J. P. Matthews.
McCrea, G.
Marquis, Marquis & Thompson. J. N. Marquis, Miss B. E. Thompson.
Peterson & Forster. Geo. F. Peterson, K.C., L. C. Forster.
Rogers & Coy. H. M. Rogers, E. P. Coy.
Ross, R. K.
Seymour & Lampard. M. A. Seymour, K.C., G. M. Lampard, G. F. Goldring, H. R. Young, L. S. Ryan.
Trapnell, Fleming & Harris. S. H. Fleming, H. E. Harris, P. K. Kerwin.

St. Mary's, Co. Perth.
Clysdale, K. B.
Cook, A. F.
Parkinson & Harstone. A. E. Parkinson, R. H. Harstone.

St. Thomas, Co. Elgin.
Cameron, H. C., K.C.
Davidson & Davidson, J.B. Davidson, K.C., B. R. Davidson.
Leitch & McClurg. C.B. McClurg, K.C., W. D. Roberts.
Lindsay, J. N.
Livermore, Ponsford & Balfour. H. S. Balfour, G. A. Ponsford.
McKay, W. S.
Sanders & Sanders. E. C. Sanders, K.C., E.I. Sanders, R.A. Sanders, E. F. S. Sanders.
Smith, E. D.

Sarnia, Co. Lambton.
Cowan, Gray & Millman. J. Cowan, K.C., R. W. Gray, K.C., Logan Millman, J. A. Enstone.
Donohue, W. A.
Le Sueur, Le Sueur, Dawson & Nethery. R. V. Le Sueur, K.C., N. L. Le Sueur, K.C., F. P. Dawson, K. C., A. H. Nethery.
Lockhart, O. M.
Logan & Logan. J. R. Logan, J. G. Logan, R. H. Logan, S. A. K. Logan.
Pardee, Gurd, Fuller & Taylor. Norman S. Gurd, K. C., H. E. Fuller, K.C., H. M. Taylor, D. Park Jamieson, M. H. Ramsay, D. K. Hardy.
Van Horne, H. D.
Weir & Weir. C. Weir, A. Weir.
Woodrow & Woodrow. C. E. Woodrow.

Sault Ste. Marie, Dist. Algoma.
Atkin, W. G., K.C.
Becking, J. D. K.C.
Becking, W. H.
Brien, W. H. C.
Hamilton & Carmichael. H. S. Hamilton, K. C., M. P., T. E. Carmichael, K.C.
Hugill, A. R.
McEwan, James, K.C.
McPhail, J. A.
MacInnis, John A.
Maguire & Douglas. W.S. Maguire, K.C., H. R. Douglas.
Rowland, P. T., K.C.
Wishart, A. A.

Schumacher, Dist. Cochrane.
Moscoe, H.

Seaforth, Co. Huron.
McConnell & Hays. P. D. McConnell, H. G. Hays.
McLean, K. I.
Meir, H. G.

Selkirk, Co. Haldimond.
Collins, V. B. (Branch Office).

Shelburne, Co. Dufferin.
Evans, R D. (Branch Office).

Simcoe, Co. Norfolk.
Cross & Carson. E. W. Cross, K.C., E H. A. Carson.
Kelly, D. E.
Kelly, W. E., K.C. (Co. Cr. Att'y).
MacKay & Innes. W. P. MacKay, K.C., H. P. Innes
Osborne, Harold L.
Porter, J.
Winter, A. W.

Sioux Lookout, Dist. Kenora.
Taglietti, R. N.

Smith's Falls, Co. Lanark.
Forde, J. W.
McKimm, Dulmage & Stewart. C. H. McKimm, J. A. B. Dulmage, S. E. Stewart, G. S. Gilroy, Hon. H. A. Stewart, K. C., *Counsel.*

Smithville, Co. Lincoln.
Davis, John N.

South Porcupine, Dist. Cochrane.
Gardner, W. S.
Langdon & Langdon. W. O. Langdon, T. R. Langdon.

Stayner, Co. Simcoe.
Gray, G. H., K.C.
Hood & Hood. J. Hood.

Stirling, Co. Hastings.
Bastedo, C. R.

Stouffville, Co. York.
McCullough & Button. F. L. Button, K.C., H. R. Button.

Stratford, Co. Perth.
Goodwin & Andrew. W. E. Goodwin, K.C., (County Crown Atty), M. W. Andrew.
Gregory, W. P.
King, J. M.
Long, Leon J.
McPherson, Thompson & Anderson. G. G. McPherson, K.C., E. G. Thompson, J. R. Anderson.
Riddell & Murray, J. M. Riddell, K.C.
Widdifield, C. R., K.C.

Strathroy, Co. Middlesex.
Bixel, A. W., K.C.
MacRae, Ian.
Quinlan, A. B.

Streetsville, Co. Peel.
Cook, H. E. (Branch Office).

Sturgeon Falls, Dist. Nipissing.
Aubin, A. Z., K.C.
Waisberg, C.

Sudbury, Dist. Sudbury
Collins, G. E.
Cooper & Landreville. J. M. Cooper, K.C., L. A. Landreville.
De Diana, A. J.
Desmarais, J. N.
Facer, E. C.
Fournier, H. J.
Fowler, Joseph, K.C.
Lacourciere, J. E., 10 Elm St. E.
Little, V. H.
McAndrew, P. J.
McCullough, E. M.
McKessock, J. S. (Police Mag.).
MacLennan & MacLennan. J. K. MacLennan, K. D. MacLennan.
Miller & Maki. G. M. Miller, K.C., K. E. Maki.
Teasdale, T. J. M.
Valin, G. J., K.C.
Waisberg, H.
Wilkins, E. D., K.C. (Dist. Cr. Atty.)

Sutton, Co. York.
Crozier, A., B.A., LL.B.
Crozier, J. L.

Tara, Co. Bruce.
Start & Aiken. C. E. Start, K C., G. H. Aiken.

Tecumseh, Co. Essex.
Letourneau, A.C.

Teeswater, Co. Bruce.
McTavish, A. H.

Thamesville, Co. Kent
Coutts, J. McD.

Thessalon, Dist. Algoma.
Clement. F. A.

Thornbury, Co. Grey
Albery & Bennett. (Branch Office).
Carr, E. C. (G. A. Morgan).

Thorold, Co. Welland.
Butler, J. G. F.
McManamy, J. W., K.C.
McManamy, T. V.

Tilbury, Co. Kent
Crewe, G. H.
King, Harold J.

Tillsonburg, Co. Oxford.
Brown, W. C., K.C., B.A.
Gibson & Groom. D. F. Gibson, R. G. Groom.
Luke, C. M.
Stalker, R. S. C.

Timmins, Dist. Cochrane.
Caldbick & Yates. S. A. Caldbick (Dis. Cr Atty). C. W. Yates.
Cousineau, J. A.
Evans, G. T.
Forbes, J. M.
Kerr, C. H.
Kester, D. K.C.
Lamminen, J.
Langdon & Langdon. W. O. Langdon, T. R. Langdon.
Lieberman, J. W.
McCurdy, J. E.
MacBrien & Bailey. J. R. MacBrien, F. H. Bailey.
MacDonald, T. A.
Manderson, M. E.
Mascioli, D. J.
Shub, W.
Wetmore, A.

Toronto, Co. York.

Adams, Andrew A., 24 King St. w.

Adams, J. C., K C., (Dept. Labour).

Addison, J., Kent Bldg.

Addy, J. J., 372 Bay St.

Adelman, B., 248 Lippincott St.

Agnew, R. G., K.C., Confed. Life Bldg.

Aiken, Strashin & McConnell, 88 Richmond St. w. Max Aiken, S. Strashin, H. W. Olch.

Aikens, W. J., 100 Adelaide St. w.

Altman, B., 414 Bay St.

Anderson, Bourdon & Sinclair, 225 Mavety St. A. J. Anderson, K C., M. P., W. H. Bourdon, C. M. Sinclair, J. B. Hamilton.

Archibald, G. A., 24 Adelaide St. w.

Armstrong, C. H. A., K.C., c/o Lash & Lash.

Arnold, E. Gordon, 1009 Star Bldg.

ARNOLDI, PARRY & CAMPBELL, 80 King St. w. W. W. Parry, K. C., G. P. Campbell, K.C., R. A. Whitely, C.M. Pyle, A. C. Pennington, F. Hugh Keefer, D. F. Hall. (*See card*, p. 465).

Arnott, J. P., 100 Adelaide St. w.

Ashall & Major, 12 Richmond St. e. E. R. Ashall, W. J. Major.

Attorney General's Department, Parliament Buildings. Hon. G. D. Conant, K.C., Att'y Gen'l; C. L. Snyder, K.C., Dep. Att'y General; W. B. Common, K.C., C. R. Magone, K.C., C. P. Hope, K.C., W. Martin, K.C., T. F. Flahiff, H. H. Bull, Solicitors.

AYLESWORTH, GARDEN, STUART & THOMPSON, 67 Yonge Street. A. M. Garden, K. C., H. J. Stuart, K. C., C. A. Thompson, K. C. Stanbury, E. W. Burke. *Counsel*, Sir Allen B. Aylesworth, K.C. (*See card*, p. 468).

Bain, A. A., Lumsden Bldg.

Baird, J. McC., K.C., (Deputy Official Guardian), Osgoode Hall.

Baker, Mrs. A. E., Federal Bldg.

Baker, G. R. G., 37 King St. E.

Balfour, Drew & Taylor, Canada Permanent Bldg. G. B. Balfour, K.C., G. A. Drew, K.C., R. C. Taylor, A H Krieger.

Band, P. E , 455 Spadina Ave.

Barnes, W., 60 Victoria St.

Beam, F. E., Star Bldg.

Beaton, Bell & Ross, 372 Bay St. W. J. Beaton, K.C., J. D. F. Ross, H. Brooke Bell, K.C., J. L. Pond.

Beattie, W. J., (Canada Life Assce. Co.)

Beatty, C. W. 217 Bay St.

Beaty, Snow & Gash, 85 Richmond St. w. N. B. Gash, K.C.

Beaudoin, Gerard, Temple Bldg.

Beaumont & Barker, 24 Adelaide St. e. R. B. Beaumont, C. Barker.

Beck, H. J., Metropolitan Bldg.

Beckett, H. E., 350 Bay St.

Begg, Evan M., c/o Bell Telephone Co.

Benedetto, S. M., Federal Bldg.

Bennett, J. M. 465 Bay St.

Benson, Max

Berkinshaw, Barrett & Kennedy, 204 Richmond St. w. R. C. Berkinshaw, O. H. Barrett, K. E. Kennedy, J. D. W. Cumberland.

Best, R. A., 15 Toronto St.

Bicknell, Cameron & Chisholm, 54 Bloor St. w. M. C. Cameron, K.C., M. C. C. Chisholm.

Biggar & Burton, 18 Toronto St. Geo. F. Burton.

Biggs & Biggs, Confederation Life Bldg. R. A. Biggs, S. C. Biggs.

Biggs, S. P., Confed. Life Bldg.

Binkley, Harries & Housser, 36 Toronto St. G. A. Binkley, I. C. Harries, Elmore Housser, C. W. Fullerton.

Birnbaum, S. J., 394 Bay St.

Black, E. G., K.C., C.P.R. Bldg.

Black, J. Noble, 44 Victoria St.

BLAKE, ANGLIN, OSLER & CASSELS, Bk. of Com'ce Bldg. A. W. Anglin, K.C., Walter Gow, K.C., Glyn Osler, K.C., R. C. H. Cassels, K.C., Geo. H. Cassels, K.C., S. G. Crowell, K.C., G. R. Munnoch, K.C., H. C. Walker, K.C., A. R. Graydon, K.C., R. E. Anglin, J. T. Gow, M. Blair, E. C. Snelgrove, R. B. F. Barr, B. B. Osler, J. G. Cassels, T. Mackie, J. T. Garrow, D. G. Guest, A. J. C. Anglin, W. H. C. Boyd, P. S. Osler, T. R. Wilcox. (*See card* p. 466).

Bogart E. C., K.C., 505 Continental Life Bldg.

Bond, L. B., 2125 Yonge St.

Bone, J. H., K.C., 372 Bay Street

Borden, Elliot, Sankey & Kelley, 320 Bay St. B. V. Elliot, H. Borden, K.C., W. A. G. Kelley, R. H. Sankey, K.C., J. T. Johnson, A. D. McAlpine, I. G. Wahn.

Borins, S. D., Temple Bldg.

Botnick, H. P., 72 Queen St. w.

Bowlby & Bowlby, 330 Bay St., A. T. Bowlby, K.C.. B. H. B. Bowlby.

Boyd, A. M., 159 Bay St.

Brady, A. L., 8 Albany Ave.

Brandon, W. E., 414 Bay St.

Briggs, Frost & Birks, Federal Building. Alfred W. Briggs, K.C., Harold R. Frost, K. C., R. T. Birks, K.C., H. D. Langdon.

Bright, J. R. A., Royal Bank Bldg.

Brown, E. P., K C., 51 King St. w.

Brown, Mannie, B.A., 394 Bay St.

Brown, Onie. 88 Richmond St. w.

Brown & Beck, 17 Chestnut St., Merritt A. Brown, J. S. H. Beck.

Brown & Jackson, 24 King St. w. Stuart H. Brown, K.C., David F. Jackson.

Brownell, Ralph W., Temple Bldg.

Bull, G. L. T., 15 Toronto St.

Bull & Shaw, 509 Confederation Life Bldg. James G. Shaw

Bulloch, Miss I. M., 100 Adelaide St. w.

Burden, John M., Confed. Life Bldg.

Burnese, A. O. L., 372 Bay St.

Burrows, F. X., 73 Adelaide St. w.

Callaghan, F. W., K.C., 26 Queen St. e. (C. W. Moorhead).

Callahan, John, K.C., 507 Conf. Life Bldg.

Callen, V. J., 423 St. Clair Ave. e.

Cameron, D. O., 4 Richmond St. e.

Campbell, H. King, 3 Macdonell Ave.

Campbell, Lancing B., B.A., 15 King St. w.

Campbell, Jarvis & McKenzie, Sterling Tower. A. D. McKenzie, K.C., P. S. R. Malcomson.

Canadian National Railways, 1 Simcoe St. J. P. Pratt, K.C. (Regional Counsel). R. E. Laidlaw, K.C. (Ass't. Regional Counsel). Solicitors, A. D. McDonald, D. I. Grant.

Canadian Pacific Railway, Union Station. J. Q. Maunsell, K.C., F. D. Turville, F. E. Dent.

Cappe, N. R., 465 Bay St.

Carrick & Weatherhead, 18 Toronto St. J. W. Carrick, K.C., T. M. Weatherhead, W. M. Dales.

Carriere, S. W., 372 Bay St.

Carroll, W. T., 19 Richmond St. w.

Carscallen, H. M., 45 Richmond St. w.

Cassels, Brock & Kelley, 255 Bay St. Geo. M. Kelley, K. C., H. Cassels, K.C., Donald Guthrie, A. N. Kearns, R. T. Payton.

Cassels, Defries & des Brisay. 15 Toronto St., R. L. Defries, M. des Brisay.

Cattanach, E. C., K.C., 26 Queen St. e.

Cattanach, J. A., 299 Queen w.

Catzman, & Wahl, 88 Richmond St. w. F. M. Catzman, J. K. Wahl.

Caudwell, Symmes & Smith, Victory Bldg. N. S. Caudwell, B. H. L. Symmes, W. J. Smith.

Cavell & Tanner, 43 Adelaide St. e. H. W. Cavell, J. E. Tanner.

Chambers, F. H., Confed. Life Bldg.

Chambers, Margaret, Confed. Life Bldg.

Chaplin, Harold S., 465 Bay St.

Chisholm, N. S. 2875 Dundas St. w.

Chitty, McMurtry Ganong & Wright, 38 King St. w., R. M. Willes Chitty, K.C., R. Roy McMurtry, J. E. Ganong, Jr., E. J. R. Wright., J. B. Wood

Choate, C. E., 112 Yonge St.

Christie, K. A., K.C., 320 Bay St.

Church, T. L., K.C., 372 Bay St.

Churchill, Lavern, 45 Richmond St. w.

Ciglen, S., 100 Adelaide St. w.

City Solicitor's Department, City Hall, C. M. Colquhoun, K. C., City Solicitor; W. G. Angus, Asst. City Solicitor; Solicitors, Fred A. A. Campbell, K.C., S. W. Graham, K.C., J. P. Kent, K.C., John Johnston, J. N. Herapath, R. C. Baird, A. M. Charlesworth, J. A. Deacon, A. L. Binkley, J. McCubbin.

Clark, W. E., 96 King St. w.

Clark, Gray, Baird & Cawthorne, Confederation Life Bldg. Frank M. Gray, K.C., F. Cawthorne, R. H. R. Gray, A. J. Skeans.

Clarke, Swabey & McLean, 68 King St. w. Chas. Swabey, K.C., M. C. McLean.

Clement, E., 205 Yonge St.

Cloney, M. J., 2 College St.

Toronto—*Cont'd*

Coatsworth & Coatsworth, Temple Bldg., E. Coatsworth, K. C., C. P. Coatsworth.

Coatsworth & Richardson, 371 Bay St. J. T. Richardson, K.C., E. T. Coatsworth, LL.B., K. D. McKenzie.

Coburn, John L., Can. Per. Trust Co.

Cochrane, A. R., K.C., 372 Bay St.

Coffey & McDermott, 302 Bay St. D. J. Coffey, K. C., F. T. McDermott.

Cohen, J. L., 100 Adelaide St. w. (D. J. Nickle)

Cohen, Samuel, 465 Bay St.

Constable, D. L., 67 Yonge St.

Coon, H. A., Federal Bldg.

Corley & Keen, 10 Adelaide St. e. H. G. Keen.

Cornell, J. W. C., 112 Yonge St.

Cosentino J. A., 372 Bay St.

Coughlin, J. F., K.C., 85 Richmond St. w.

Courtice, A. R. (Toro. Gen. Trusts), 251 Bay St.

Cowan J., K.C., 320 Bay St.

Cox, Evans & Noble, 44 Victoria St. W. M. Cox, K.C., G. T. Evans, W. H. Noble, W. D. Cox.

Crabtree & McKee, 302 Bay St. M. Crabtree, K.C., C. S. McKee, G. H. Fort.

Craig, H. H., 9 Toronto St.

Creighton, T. M., Federal Bldg.

Cross, W. Basil (Workmen's Compensation Board),

Crown Attorney (Co. & City), J. W. McFadden, K.C., City Hall. *Assistants:*—W.O. Gibson, K.C., F.I. Malone, N.A. Borins, H. A. Sanders, A. O. Klein, C. Hamm, K.C., R. G. Lewis, N. L. Mathews, K.C. (Newmarket).

Cudney, R. J., Pro. Sec'y. Dept., Parliament Bldgs.

Culham, J., 2881 Dundas St. w.

Currie, P. N. W., Central Bldg.

Dales, J. F., 485 Danforth Ave.

Daly, Hamilton & Thistle, 25 King St. W. R. O. Daly, K.C., G. Hamilton, K.C., E. E. Thistle, D. H. McTaggart, G. G. Morrow, W. Judson.

Dashwood, F. A., 987 Kingston Rd.

Davidson, L., 21 Dundas Sq.

Davidson, P., 414 Bay St.

Davidson, W. C., K.C., Lumsden Bldg.

Davies, R. S. J., (Coca-Cola Co.)

Davis, Lionel, K.C., 69 Yonge St.

Davis, Oscar, 139 Queen St. W.

Davis, B. N., Grass & Timmins, 19 Richmond St. w. R. E. Grass, K.C., H. W. Timmins.

DAY, FERGUSON, WILSON & KELLY, Federal Building, Jas. E. Day, K.C., T. J. Day, R. F. Wilson, Arthur Kelly, H. E. Martin, J. R. Brimage, D. F. McDonald. (*See card* p. 468).

Deacon, C. R., K.C., Master of Titles, 90 Albert St.

Deacon & Howell, 357 Bay St. T. R. Deacon, H. M. Howell, E. W. Bayly.

Delany, Thomas, Federal Bldg.

Denberg, D. S., 57 Queen St. w.

Denison, W. W., K.C., City Hall.

Denison & Foster, 330 Bay St. J. Shirley Denison, K.C., H.W.A. Foster, K.C.

Devaney, J. A., Concourse Bldg.

Dewar, A. M., Metropolitan Bldg.

Dewart, E. H., 171 Yonge St.

Dickler, Irving P., 67 Yonge St.

Dignan, A., 459 St. Clarens Ave.

Dillon & Dillon, Federal Building. E. Macaulay Dillon, K.C., E. M. Dillon.

Doane, A. J., 347 Bay St.

Dobbin, M. L., 535 St. Clair Ave. w.

Donley, H. G., 293 Bay St.

Dowdall, E. P., Canada Life Bldg.

Downey, C. C., 2253 Bloor St. w.

Downey, D. F., K.C., 371 Bay St.

Doyle, Michael L., Victory Bldg.

Drukarsh, C., 372 Bay St.

Duff, J. M., Federal Bldg.

Duggan, E. T., 17 Queen St. e.

Duggan, J. S., McKinnon Bldg.

Duncan, Jos. M., Temple Bldg.

Duncan, Lewis, K.C., 73 Adelaide St. w.

Duncan & Gilday, 85 Richmond St. w. E. J. B. Duncan, G. H. Gilday, K.C., W. H. Bicknell.

Dunn, Miss E., (Tor. Gen. Trusts Corp'n.)

Dyment, A. D., 600 Bay St.

Eagleson, F. B., 19 Melinda St.

Edmonds, G. E., K.C., Victory Bldg.

Edmunds, F. B., K.C., 2922 Dundas St. w.

Elgie & Deutch, Federal Bldg. G. C. Elgie, K.C., W. G. Deutch, C. H. Hollingshead.

Elliott, John, 45 Richmond St. w.

Elliott, Hume, McKague & Hume. Star Bldg. W. J. Elliott, K.C., R. D. Hume, K.C., E. V. McKague, F. R. Hume, E. M. Short.

Ellis, S. D., 21 Dundas Sq.

Elmore, T. S., K.C, 503 Temple Bldg.

Erichsen-Brown & Strachan, 10 Adelaide St. e. F. Erichsen-Brown, K.C., I. T. Strachan, K.C., J. P. Erichsen-Brown.

Evis, F. A., 30 Adelaide St. w.

Ezrin, M., 465 Bay St.

Fair, W. W., 55 York St.

Fairty, I. S., K.C., (Sol. T. T. C.), 35 Yonge St., (A. H. Young, K.C., G. A. McGillivray, D. J. A. Cuddy).

Falconbridge, J. D., K.C., Osgoode Hall.

Farrell, Squires & Gauld, 320 Bay St. T. B. Farrell, K.C., G. W. G. Gauld.

FASKEN, ROBERTSON, AITCHISON, PICKUP & CALVIN, Excelsior Life Bldg. A. Fasken, K.C., J. Aitchison, J. W. Pickup, K.C., C. C. Calvin, K.C., J. B. Robinson, J. W. G. Thompson, B. R. MacKenzie, J. F. Robertson, J. D. Pickup. (*See card* p. 466).

Fauman, E., 88 Richmond St., w.

FENNELL, PORTER & DAVIS, 357 Bay St. Robert Fennell, K.C., Dana H. Porter, Bruce P. Davis, Gordon R. MacNamara, Miss E. Mitchell. (*See card*, p. 466).

Ferguson, A. G., 15 Spadina Ave.

Ferguson, A. H., 2 Toronto St.

Fetzer, E. C., 23 Lawrence Ave. w.

Fienberg, Wm., 650½ Queen St. w.

Finberg, Isidor, 455 Spadina Ave.

Finkle, H. M., 88 Richmond St. w.

Finlayson, C., Confed. Life Bldg.

Fleming, Smoke & Mulholland, 330 Bay St. A. L. Fleming, K.C., A. L. Smoke, D. B. Mulholland, M. Fleming.

Folinsbee, M. J., Lumsden Bldg.

Ford, H. M., 18 Toronto St.

Ford, Wm. H., K.C., 100 Adelaide St. w.

Foster, J. Ward, 86 Bloor St. w.

Foster, R. Leighton, K.C., 302 Bay St.

Foy, Knox & Kelz, Northern Ont. Bldg. Chas. Kelz.

Frame & Wilson, 2 College St. G. R. Frame, R. J. Wilson.

Frankel, M., 156 Yonge St.

Fraser, Beatty, Palmer & Tucker, 320 Bay St. W. Kaspar Fraser, K.C., P. W. Beatty, K.C., W. G. Tucker, K. B. Palmer, D. A. McIntosh, J. L. Stewart, R. M. Bell, J. A. Mullin.

French, C. G., Temple Bldg.

Friedman, J. M, 455 Spadina Ave.

Fruitman, H. L., 342 Queen St. w.

Gallagher, E. E., 412 Jarvis St.

Galt, Hollinrake & Bartrem, Goderham Bldg. O. S. Hollinrake, K.C., F. W. Bartrem.

Ganz, F. H., Federal Bldg.

Gardhouse, G. W., 330 Bay St.

Gardner, H. B., 45 Richmond St. w.

Garrison, A.M., 100 Adelaide St. w.

Garvey, C. M., K.C., Metropolitan Bldg. (W. F. Garvey).

Garvey & Ferriss, Victory Bldg Joseph M. Garvey, A. M. Ferriss.

Geary, G. R., K.C., 124 Park Rd.

Gebertig, Sol., 88 Richmond St. w.

German, Howard & Rapoport, 100 Adelaide St. w. C. H. Howard, M. L. Rapoport, W. H. Fox.

Gibson & Gibson, 67 Yonge St. J. G. Gibson, K.C.

Gibson, Thomson & Gibson, Federal Bldg. T. A. Gibson, K.C., Clive A. Thomson, Ralph B. Gibson, K.C., J. A. Gibson.

Gilroy, J. Warren, 849½ Bloor St. w.

Glass, J. J., K.C., 465 Bay St.

Glover. T. J., 81 Whitmore Ave.

Godfrey & Corcoran, 10 Adelaide St. e. J. E. Corcoran, K. C.

Godwin, E. T., (Tor. Gen. Trusts Corp'n.)

Goff, S. A., 320 Bay St.

Goldhar, S. N., 26 Queen St. e.

Goldstick, David, 414 Bay St.

Toronto—*Cont'd*

Gooderham, Martin & Co., 200 Bloor St. e. M. R. Gooderham, K.C., Crauford Martin, J. K. Henry.

Goodman & Rosenburg, Federal Bldg., D. B. Goodman, H. S. Rosenburg, L. Isaacs.

Goodman, H. G., 169 Yonge St.

Goodman, H. M., 347 Bay St.

Gordon, Miss E. G., Osgoode Hall.

Gordon, G. L., 275 King St. w.

Gordon, M. L., K.C., 330 Bay St.

Gordon, Murray, K.C., 100 Adelaide St. w.

Gordon, Hon. W. A., K.C., 104 South Drive.

Gordon, Mortimer, Kennedy & Doherty, 320 Bay St. J. de N. Kennedy, A. B. Mortimer, Brian Doherty.

Gordon & Wolman, National Bldg. W. Gordon, W. Wolman, A. H. Zaldin.

Gotfrid, S., 465 Bay St.

Gottlieb, S., 394 Bay St.

Gould, J. M., 331 Bay St.

Goulding, H. J., 11 King St. w.

Graham, J. S., 80 Richmond St. w.

Graham, J. W., Tor. Gen. Trusts.

Graner, H., 414 Bay St.

Grant, W. G. Fraser, K.C., 320 Bay St.

Grant & Grant, Confederation Life Bldg. M. Grant, N. H. Shaw.

Gray, Alex. L., 710 St. Clarens Ave.

Gray, V. Evan, K.C., 372 Bay St.

Graydon, Lawrence & Cook, 465 Bay St. W. G. Graydon, H. R. Lawrence, H. Edward Cook.

Greenbaum, A., 100 Adelaide St. w.

Gregory, Armstrong & Kemp, 372 Bay St. V. W. Armstrong, F. W. Kemp, Robert Young, R. G. Burrows, W. L. Somerville.

Groh, Earl P., 171 Yonge St.

Grossman, Miss H. 100 Adelaide St. w.

Grudeff, John, 85 Richmond St. w.

Habbeshaw, R. H., 70 Vaughan Rd.

Haberman, W. U., 55 York.

Haines & Haines, Federal Bldg. E. L. Haines, D. Haines, J. D. Bell.

Hales & Burt, 67 Yonge St. A. W. Burt, K.C.

Hall, H. A., K.C., 40 Jarvis St.

Halperin, C. M., 88 Richmond St. w.

Hamilton, J. W., Imperial Oil Co.

Hand, Earl M., 24 King St. e.

Hanley, W. J., K.C., Federal Bldg.

Hanna, W. George, K. C., 616 University Ave.

Harding R. T., K.C., Metropolitan Bldg.

Hardy, R. F., 45 Richmond St. w.

Harrington, A. L. B., Confederation Life Bldg.

Harris, Keachie, Torrance & Johnson, 26-28 Adelaide St. w. E. A. Harris, K.C., L. M. Keachie, K.C., F. W. Torrance, E. N. Johnson, T. F. C. Cole.

Harrison, H. A., 320 Bay St.

Hearst, H. V., (Nat. Trust Co.).

Hearst & Hearst, 372 Bay St. W. I. Hearst, K.C.

Henderson & Murray, 44 Victoria St. R. Henderson, W. A. Murray.

Henry, Mrs. M. F. E., 160 Richmond St W.

Herlick, C. M., 72 Queen St. w.

Herman, L., 100 Adelaide St. w.

Herman & Herman, 414 Bay St. M. M. Herman, W. B. Herman, S. M. Harris.

Hermant, S., 394 Bay St. (L. Hermant).

Heyd & Co., Confed. Life Bldg. Norman Heyd, K.C., P. Easser.

Hiltz, Wilfrid L., 156 Danforth Ave.

Himel, I., 88 Richmond St. w.

Hinds, Paul, 2 Toronto St.

Hodgins, Miss Apha I., Victory Bldg.

Holden, Murdoch, Walton, Finlay & Robinson, Royal Bk. Bldg. J. B. Holden, K.C., J. Y. Murdoch, K.C., W. S. Walton, Percy C. Finlay, S. H. Robinson, C. F. Farwell, R. L. Pepall, Mrs. V. I. Grover, B. M. Evans, W. D. Jordon.

Holliss, F. D., Temple Bldg.

Holliss, J. F., K.C., Temple Bldg.

Holmes, A. J., K.C., 100 Adelaide St. w.

Holmes, J. G., 1365 Queen St. w.

Holmested, Sutton & Hill, Royal Bank Bldg. Arthur W. Holmested, K.C., Leonard V. Sutton, G. S. Haines, G. E. Hill, C. H. Kemp.

Honeyford, R., B.A., 12 Richmond St. e.

Hood, G. W. P., 2858 Dundas St. w.

Hooper & Howell, 171 Yonge St. M. C. Hooper, K.C., G. L. Howell, W. C. Cuttell.

Horkins, Thos. B., Temple Bldg.

Horkins, Graham & Parsons, 372 Bay St. W. B. Horkins, K.C., A. K. Graham, K.C., Miss V. L. Parsons, W. L. Liscombe.

Hossack, Wilson, Weaver & Brown, 302 Bay St. D. R. Hossack, K.C., M. A. Wilson, E. L. Weaver, E. A. Brown.

Howard, V. M., 45 Richmond St. w.

Huffman, John R., Excelsior Life Bldg.

Hughes, R. L., Royal Bank Bldg.

Hughes, Agar & Thompson, General Assurance Bldg. F. J. Hughes, K.C., T. J. Agar, K.C., J. W. Thompson, J. H. Amys.

Humeniuk, Theo., 72 Queen St. w.

Humeniuk, W., 371 Bay St.

Hungerford, J. G. (National Trust Co.)

Inglis, M. O., Star Bldg.

Irwin, F. H. M., 371 Bay St.

Isaac, E. J., 100 Adelaide St. w.

Jenkins, W. S., 18 Toronto St.

Jenner & Brunt, 171 Yonge St. W. J. P. Jenner, W. R. Brunt.

Jennings & Clute, Victory Bldg. A. R. Clute, K.C., J. Jennings, K.C., G. H. Lovatt, R. D. Jennings.

Jennison & Hilts, 330 Bay St. J. D. Jennison, L. G. Hilts.

Jephcott, G., C.A., Royal Bk. Bldg.

Johns, F. V., K.C., Asst. Provincial Secretary.

Johnston, G. A., Librarian, Law Society of Upper Canada.

Johnston, Heighington & Johnston, 80 King St. w. Wilfrid Heighington, K.C., R. W. S. Johnston, I. S. Johnston.

Johnstone, H. H., 35 Old Mill Rd.

Jones, Jones & Gibbons, 36 Toronto St. F. C. L. Jones, K.C., Hugh B. L. Jones, A. O. Gibbons.

Joy, E. G., 67 Yonge St.

Kaplan, J., 88 Richmond St. w.

Kaplan, Murray, 465 Bay St.

Kappele & Kappele, Sun Life Bldg. Chas. Kappele.

Kellerman, M. W., 371 Bay St.

Kelly, F. M., 100 Adelaide St. w. (G. R. Mackie).

Kelner, M., 394 Bay St.

Kennedy, E. S., 80 Admiral Rd.

Kennedy, Ross, 465 Bay St.

Keogh, George, K.C., 100 Adelaide St. w.

Kerr, John E., Central Bldg.

Keyes, H. W., Confed. Life Bldg.

Keys, N. A., K.C., 371 Bay St.

KILMER, LANDRIAU, RUMBALL, GORDON & BEATTY, 10 Adelaide St. e. J. R. Rumball, L. A. Landriau, K.C., J. S. Beatty, K.C., W. M. Gordon, E. G. P. Dean, D. G. Farquharson, C. H. Gordon. (*See card*, p. 466).

King & King, 67 Yonge St. Samuel King, K.C., Oscar H. King.

Kingsmill, Mills, Price & Fleming, 85 Richmond St. w. W. B. Kingsmill, K.C., S. S. Mills, K.C., V. W. Price, K.C., D. M. Fleming, G. F. Sullivan, N. Kingsmill.

Kinnear, A. Roy, 330 Bay St.

Kirby, Hon. Harold J., K.C., 2125 Yonge St.

Kirkpatrick G. D., 15 Toronto St.

Kitchen, C. E., Central Bldg.

Klebanoff, M., 465 Bay St.

Knowlton, W. L., Can. Per. Trust Co.

Laing, J. M., 18 Toronto St.

Lamport, W. A., K.C., 12 Queen St. e.

Lang & Michener, 372 Bay St. D. W. Lang, K.C., D. R. Michener, C. M. Ricketts, H. S. Day, E. B. Jolliffe, T. C. Odette.

Langdon, C. V., 66 King St. w.

LASH & LASH, Bk. of Commerce Bldg. J. F. Lash, K.C., P. J. B. Lash., Z. R. B. Lash. (*See card p.* 467).

Latta, T. D. M., Toronto General Trusts.

Laughlin, J., 249 Bellwoods Ave.

Laughton, H. V., K.C. (National Trust Co.)

Lavine, Abraham, 88 Richmond St. w.

Lawr, Waldon, K.C., 67 Yonge St. (F. C. Forster)

Lawrence, A. G. F., 22 Roxborough Drive.

Lawson, T. W., K.C., 302 Bay St.

Lawson, Stratton, Green & Ongley, 372 Bay St. Hon. Earl J. Lawson, K.C., K. V. Stratton, K.C., H. P. Green, D. J. Ongley, J. J. Burke.

Toronto—*Cont'd*

Laxton, E., 88 Richmond St. w.
Lea, Charles, B.A., 1359 Queen St. w.
Leask, D. R., 371 Bay St.
Lee, Ernest M., 60 Victoria St.
Lehrer, H. M., K.C., Federal Bldg.
Lennox & Co., 371 Bay St. J. F. Lennox, C. H. Hewgill.
Leonard, Logan, Goodenongh & Higginbottom, Can. Permanent Bldg. C.F. Leonard, W. H. Logan, W. S. McDonnell, L. G. Goodenough, F. K. Higginbottom, D. W. Blackburn, F. P. Walsh.
Lester & Russell, 330 Bay St. A.J. Lester, A. H. K. Russell.
Levy, Maxwell, 465 Bay St.
Levy, N., 36 Toronto St.
Lewis, A. C., K.C., (Clerk of the Legislature), Parliament Bldg.
Lewis, Maxwell S., 88 Richmond St. w.
Lieberman, R., 394 Bay St.
Livingston, C. W., K.C., 12 Richmond St. e.
Locke & Powell, 371 Bay St. R. P. Locke, K.C., N. J. Powell.
Lorenzetti, N. L., Victory Bldg.
Lucas, I. B., Central Bldg.
Lucas & Lawson, Lumsden Bldg. J. D. Lucas, W. J. Lawson.
Ludwig, Fisher & Holness, 320 Bay St. F. W. Fisher, L. Holness.
Luxenberg & Levinter. Factor, Luxenberg, Levinter & Grossberg, Concourse Bldg. S. Factor, K.C., M.P., I. Levinter, K.C., B. Luxenberg, K.C., B. Grossberg, B. B. Shapiro.
McBrien & Findlay, 70 Albert St. E. A. R. Newson.
McCann, G. E., 159 Bay St. (J. G. Humphrey).

McCARTHY & McCARTHY, Canada Life Bldg. Hon. Leighton McCarthy, K.C., Frank McCarthy, K.C., Hon. S. A Hayden, K.C., W. R. West, W. C. Terry, A. Bissett, F. B. Matthews, R. M. Fowler, J. W. Walker, W. G. Nield, A. W. H. Kerr, J. K. Webb, G. M. Ferguson, L. H. Goodwin, M. V. Darte, J. W. Blain.
(*See card*, p. 467).

McClelland, R. G., 171 Yonge St.
McConachie, D. A., 100 Adelaide St. w.
McCrea, Charles, K. C., Royal Bk. Bldg.
McCullough & Button, 45 Richmond St. w. F. L. Button, K.C., H. R. Button.
McGarry, J. F., Metropolitan Bldg.
McGuire, Boles & Co., 67 Yonge St. Hon. W. H. McGuire, K.C., J. A. Boles, B.A., Aileen McGuire.
McKague, A. E., 45 Richmond St. w.
McKeown & Carroll, 19 Richmond St. w. W. T. Carroll, W. W. McKeown.
McKeown & Yoerger, 320 Bay St. C. L. Yoerger.
McKitrick, H. E., 67 Yonge St.
McLaughlin, Johnston, Moorhead & Macaulay, 302 Bay St. L. Macaulay, K.C., H. J. McLaughlin, K.C., W. W. McLaughlin, K.C., D. C. Wells, R. F. May, H. W. Alles, R. H. Soward, L. B. Webster, J. M. Magwood.
McLaughlin & McLaughlin, 372 Bay St. J. S. McLaughlin, K.C., G. McLaughlin, K.C.
McLeod & Lamont, Temple Bldg. D.H.L. Lamont, Mrs. M. Lamont.
McMahon, F. E., 18 Toronto St.
McMaster & McMaster, 2859 Dundas St. w. W. A. McMaster, K.C., W. J. McMaster.
McMaster, Montgomery, Fleury.
McMaster, Montgomery, Bullen, Steele, Robertson & Willoughby, 901 Temple Bldg., John D. Montgomery, K.C., R. A. Montgomery, W. J. Fleury, J. M. Bullen, K.C., H. L. Steele, N.S. Robertson, G. M. Willoughby, K.C., J. W. McMaster, C. H. Lane, G. T. Heintzman, J. S. McKinnon, A. E. Robinette, D. A. McKenzie.
McMichael & McMichael, Confederation Life Bldg. A. F. McMichael, R. C. McMichael.
McMillan, Angus, McKinnon Bldg.
McMullen, J. A., 85 Richmond St. w.
McMullen, J. R., 85 Richmond St. w.
McMullen, V. P., Metropolitan Bldg.
McNairn, H. D., K.C., (Superintendent of Insurance).
McNairn, S. S., Temple Bldg.
McPherson, E. B., 171 Yonge St.
McPherson, N. B., 67 Yonge St.
McPherson, W. B. K.C., 171 Yonge St.
McRuer, Mason, Cameron & Brewin, Sterling Tower, 372 Bay St. *J. C. McRuer, K.C., *J. A. R. Mason, A. J. P. Cameron, F. A. Brewin.
**Members Ont. and B.C. Bars.*
McWhinney, W. J., K.C., 60 Victoria St.
MacBeth & MacBeth, 330 Bay St. J. C. M. MacBeth, K.C.
MacCorkindale, John C., 11 King St. w.
Macdonald & Kennedy, 330 Bay St. A A. Macdonald, K.C , G.D. Kennedy, M.A.
Macdonald & Macdonald, 60 Victoria St. D. Macdonald.
Macdonald & Macintosh, 357 Bay St. J. M. Macintosh, K.C., J. A. Macintosh, K.C., C. H. Walker, J. L. McLennan, N. C. Norton.
Macdonell & Boland, 217 Bay St. J. F. Boland, K.C.
Macdonell, J. M., K.C., (National Trust).
MacDougal, D. P., 34 King St. w.
Macfarlane, Thompson, Littlejohn & Martin, 212 King St., w. J. C. Macfarlane, K.C., H. K. Thompson, R. H. Littlejohn, C. H. S. Martin, W. A. Campbell, M. L. Piper.
MacGregor, A., K.C., 12 Richmond St. e.
MacInnes, C.S., K.C., 24 King St.w.
Mackelcan, F. R., K.C., Nat'l Trust Co., 22 King St. e.
Mackenzie & Saunderson, 80 King St. w. K. F. Mackenzie, K.C., G. S. Saunderson, J. H. Wood, J. S. Craig, H. S. Mackenzie.
Macklem, H. C., 15 Toronto Street.
Maclaren, K.B., K.C., 12 Richmond St. e.
Maclean, D., National Trust Co.
MacMaster, H. M., 371 Bay St.
Macnaughton, A. Cameron, K.C., 19 Melinda St.
MacRae, F. J., 372 Bay St.
MacRobie, A. C., 330 Bay St.
Mahon, John F., K.C., 25 King St. w.
Maldaver, L.A. & Co., 100 Adelaide St. w. Leo A. Maldaver.
Male, W. H., 85 Richmond St. w.

MALONE, MALONE & MONTGOMERY, Toronto Gen. Trusts Bldg., 255 Bay St. G. M. Malone, K.C., W. S. Montgomery, K.C., John White. (*See card*, p. 468).

Mandell, H. S., 21 Dundas Sq.
Manley, James P., K.C., Victory Bldg.
Manning & Babcock, 67 Yonge St. H. E. Manning, K.C., C. E. L. Babcock, J. Worrall.
Markus, J., 26 Queen St. e.
Marrus, E. L., 88 Richmond St. w.
Marsh, John M., 14 King St. w. (E. W. Smith).
Marshall, Fred R., 26 Queen St. e.
Martin, G. A., 320 Bay St.
Martin, Hy. J., 357 Bay St.
Martin, Sam. S., 15 Toronto St.
Martyn & Weir, 372 Bay St. M. L. Martyn, J. T. Weir.

MASON, FOULDS, DAVIDSON & KELLOCK, Sterling Tower Building. 372 Bay Street. G. W. Mason, K.C., A. Foulds, K.C., W. W. Davidson, K.C., R. L. Kellock, K.C., R. D. Walter, E. C. Gordon, E. W. Ireland, G. A. Gale, J. D. Arnup K. A. Foulds.
(*See card*, p. 468).

Matheson, A. McK., 85 Richmond St. w.
Mathews, Stiver, Lyons & Vale, 171 Yonge St. N. L. Mathews, K.C., K. M. R. Stiver, B. E. Lyons, J. Vale.
Maybee, Gareth E., Star Bldg.
Medline, Maurice R.
Mendelson, H. L., 465 Bay St.
Mercer, Bradford & Co., 217 Bay St. J. H. Greenberg, J. M. Wainberg.
Metcalfe, J. A., 45 Richmond St.w.
Millar & Hunter, 66 King St. w. A. W. Hunter, K.C., F. G. Fitzgerald, D. M. Egener.
Mills & Mills, 80 King St. w., Paul H. Mills, Ralph S. Mills.
Millstone, M. S., 455 Spadina Ave.
Minden, A., Federal Bldg.
Minsky, J. J., 371 Bay St.
Mitchell L. W. , 330 Bay St.
Monahan, T. L., K.C., 371 Bay St.
Montgomery, J., 85 Richmond St. w.
Moore, C. Frank, K.C., 36 Toronto St.
Morden, W. D. S., 34 King St. w.
Morgan, J. H. L., 11 King St. w.
Morris & Morris, Federal Building. W. J. H. Morris.
Moses, H. R., 465 Bay St.
Mowat, Maclennan, Hunter, Titus & Hilley, 45 Richmond St. w. R. J. Maclennan, K.C., R. G. Hunter, E. B. Titus. Joseph Hilley. Miss Elizabeth Maclennan.
Mulholland, J. N., 74 King St. e.

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Mungovan & Co., Victory Bldg. T. M. Mungovan.

Munro, Ian, Premier Trust Bldg.

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Murton, K. S., 1 Adelaide St. e.

Nash, F. L., 57 Queen St. w.

Nasimok, T., 466 Bay St

Nason, Joseph, 371 Bay St.

Nesbitt, R., K.C., Temple Bldg.

Ness, W. R. M., 330 Bay St.

New, J. A., Imperial Oil Bldg.

Newman, D. E., 455 Spadina Ave.

Newman, H. A., K.C., Excelsior Life Bldg.

Newman, Joseph, 465 Bay St.

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Newton, Miss E. H., Librarian; York Co. Law Library.

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Obee, H., C. P. R. Bldg.

O'Brien, A. H., Canada Permanent Bldg.

O'Brien, J. Bruce, McKinnon Bldg.

O'Dwyer, J. A., 19 Melinda St.

Orliffe, H., 88 Richmond St. w.

Orr, G. M., 66 King St. w.

Osborne, D. H., 60 Victoria St.

Osler, J. H., 15 Toronto St.

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Ottewell, R. P., Federal Bldg.

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Pezzack, John, 465 Bay St.

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Price, W. H., K.C., 372 Bay St.

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Pritchard, John E., K.C., 85 Richmond St. w.

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Prousky, M., 26 Queen St. e.

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Pumaville, M. F., Metropolitan Bldg.

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Rabinowitch, J., 143 Queen St. w.

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Reid, R. A., K.C., Kent Bldg.

Reid & Allen, 38 King St. w. Thos. Reid, John B. Allen, J. W. G. Hunter, A. L. Campbell.

Reilly, F. D., 935 St. Clair Ave. w.

Reingold, Mark, 88 Richmond St. w.

Reycraft, J. R., Central Bldg.

Richards, Miss C. G., National Trust Co.

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Risk, John C., Temple Bldg.

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Roaf, Jas. R., K.C., 18 Toronto St.

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Robertson, W. N., 76 Montgomery Ave.

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Robinson & Haines, 372 Bay St. J. R. Robinson, K.C., J. A. Haines, W. S. Haney.

Rodness, R., 197 Bay St.

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Roebuck & Roebuck, 9 Richmond St. e. J. Roebuck, M. H. Roebuck.

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Romaniuk, N., Temple Bldg.

Romberg, H. L., 677 Bloor St. w.

Rose, H. R., 85 Richmond St. w.

Rosen, Wm. S., 1118 Bloor St. W.

Rosenberg, H. S., Federal B dg.

Rosenfeld & Allen, 21 Dundas Sq. J. Rosenfeld.

Ross, A. G., K.C., 330 Bay St.

ROSS, ROSS & FIELD, Star Bldg., 80 King w. J. L. Ross, Wilfrid Field, J. L. Ross, Jr. (*See Card*, p. 469).

Rotenberg, Harry, 371 Bay St.

Rotenberg Hertzel, 372 Bay St.

Rotenberg, H. I., 465 Bay St.

Rotenberg, M., 320 Bay St.

Rotstein, Meyer, 100 Adelaide St. w.

Rowan & Robinette, 320 Bay St. D. H. Rowan, K.C., J. J. Robinette.

Rowland, J. W., Northern Ontario Building.

Rumack, H. I., 92 Adelaide St. w.

Rush, Edwin W., Concourse Bldg.

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Samuel, Lewis, 217 Bay St.

Sanderson, C. F., 165 Yonge St.

Sandler, Lillian, 2 College St.

Saunders, R. H., 372 Bay St.

Scandiffio. N. F. A., 217 Bay St.

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Senior & Senior, Victory Bldg. M. J. W. Senior, H. D. Peterson.

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Shapiro, J. A., 156 Yonge St.

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Sheard, Terence (National Trust Co.)

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Sherizen, Miss L. I., 455 Spadina A.

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Shilton, Wallbridge & Ault, 19 Melinda St. W. H. Wallbridge. Percy E. Ault.

Shulman, Percy, K. C., 88 Richmond St. w.

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Siegal, H. H., Federal Bldg.

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Simon. M , 465 Bay St.

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Sinclair, W. T., K.C., 302 Bay St.

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Singer & Kert, Temple Bldg. J. Singer, K.C., Lawrence Kert, L. E. Schacter.

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Smith, R. P., 330 Bay St.
Smith, W. Earl, Osgoode Hall. (Sec. Law Society of Upper Canada).

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Swartz, H. M., 455 Spadina Ave.
Sweeny, G. R., Central Bldg.
Swinburne & Richardson, 67 Yonge St. F. W. Richardson.
Symons, Heighington & Symons, 36 Toronto St. D. T. Symons, K.C., Angus C. Heighington, K.C., D. Martin Symons.
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Taylor & Joy, 320 Bay St. H. W. Taylor, R. S. Joy.
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Telfer & Peacock, 6 Adelaide St. e. W. E. Telfer, E. R. Peacock.
Tepper, B., 429 College St.
Teskey, F. C., 465 Bay St.
Teskey, J. W. 57 Bloor St. w.
Thomson, B. J., 100 Adelaide St. w.
Thomson, J. C., K.C., 330 Bay St.
Thomson, W. C., K.C., 330 Bay St.

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Toogood, W. A., 372 Bay St.
Tooze, Muir & Dunn, 21 Richmond St. w. C. Tooze, R. Muir, N. M. Dunn.

TORY, J. S. D., K.C., Star Bldg. (A. Van Every, W. H. Broughall, R. A. Kingston, R. V. Hicks). (*See card*, p. 469).

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Urquhart, D., K.C., 296 Russell Hill Rd.
Urquhart & Urquhart, Confederation Life Bldg. T. C. Urquhart, K.C.
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Van der Voort, Gallivan, Van der Voort & O'Reilly, 350 Bay St. M.C. Van der Voort, E. L. O'Reilly.
Vanek, D., 414 Bay St.
Van Every, Alan (Dept. of Municipal Affairs).
Vanston, Frederick H., 158 Main St.
Van Wart, H. H., 45 Richmond St. w.
Wadsworth, W. R., K.C., 254 Bay St.
Waldman, H. J., 88 Richmond St. w.

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Walfish, Henry, 394 Bay St.
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Walsh, G. T., K.C., 330 Bay St. (Thomas Sylvester)
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Webster, R. L., 2600 Danforth Ave.
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Weinert, I., 600 Bay St.
Weinstein, I. B., 88 Richmond St. w.
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Weldon, Roy, 465 Bay St.
Weldon, Breuls & Arnold, 17 Queen St. e., I. E. Weldon, K.C., H. A. C. Breuls, J. M. Arnold.
Whalley, J. F. C., 45 Richmond St. w.
White, H. F., Trusts & Guarantee Co.

WHITE, RUEL & BRISTOL, Imperial Bank Bldg., King & Bay Sts. P. White, K.C., G. Ruel, K.C., E. Bristol, K.C., Thomas Moss, K.C., G. Gordon, F. A. Beck, N. E. Phipps, R. W. Armstrong, Peter White Jr., F. Barrett, W. M. Wismer (*See card* p. 469).

Whitehead, A. T., 299 Queen St. w
Whitehead, R. B., K.C. (Ont. Securities Commission).
Wickett & Sanagan, 25 King St. w. T. H. Wickett, G. D. Sanagan.
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Wilson, M. W., LL.B., Kent Bldg.
Wilson, P. D., K.C., Official Guardian, Osgoode Hall.
Wilton, G. M., Victory Bldg. (A. I. Hodgins).
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Zimmerman, Blackwell & Haywood, 372 Bay St. Wm. Zimmerman, K.C., K. D. Haywood, L. E. Blackwell.
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Alford, Miss G.
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Horne, R. J.
Pollard, W. C., K.C.

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Whitney, L. J. (Dom. Life Assce. Co.)

Watford, Co. Lambton.
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McCarthy, T. A.
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Rose & Tyrrill. H. A. Rose, K.C., E. W. Tyrrill, Hugh A. C. Ross.

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Hare W. J.
Kennedy, W. H.
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Ruddy, R. D.

Wiarton, Co. Bruce.
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Windsor, Co. Essex.
Allan, J. S., K.C., (Co. Cr. Atty.) Canada Bldg.
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Bell, C. A., 1922 Wyandotte St. e.
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Brown, Don F., Guaranty Trust Bldg.
Campeau, Miss L. J., La Bell Bldg.
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Clark & Zeron. Canada Bldg. J. H Clark, K.C., M.L.A., J. E. Zeron.
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Cohn, B., Park Bldg.
Croll & Croll, Canada Bldg. D. A. Croll, K.C., M.P.P., C. R. Croll, Lorne R. Cumming.
Desrosiers, R. J., Guaranty Bldg. (Asst. Crown Att'y.)
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Fraser & Co., Canada Bldg. G. L. Fraser, K.C.
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Furlong, Furlong & Awrey, 437 Ouellette Ave. W. H. Furlong, K.C. E. C. Awrey, K.C., C. Furlong.
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Hough & Hough, Guaranty Trust Bldg. F. A. Hough, K. C., H. B. T. Hough.
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Kennedy, J. A., La Belle Bldg.
Kenning & Grant, Security Bldg. E. C. Kenning, K.C., G. M. Grant.
Kidd, P. J. G. (Hiram Walker Co. Ltd.)
Landriau & Deneau, Guaranty Trust Bldg. F. A. Landriau, D. Deneau.
Lynch, Miss E. F., 2505 Wyandotte, e.
McEwen, G. D.
McGladdery, H. R., La Belle Bldg.
McHugh Gerald, K.C., Canada Bldg.
McHugh, L. A., Canada Bldg.
McKeon, & Knox, Bank of Commerce Bldg. W. H. McKeon, W. J. Knox.
McPherson, L. Z., City Solicitor, City Hall.
McTague, Springsteen & McKeon. Security Bldg S. L. Springsteen, K. C., H. M McTague, J. McKeon, L. A. Deziel.
MacLeod, W. H. B., Labelle Bldg.
MacMillan, A. M., Pickard Bldg.
MacNab, G. E., Canada Bldg.
MacPhee, N. C., 1596 Wyandotte e. (J. R. Mingay).
Maleyko, B. A., Security Bldg.
Martin & Laird, Security Bldg. P. Martin, K.C., K. Laird.
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Richardson, D., Park Bldg.
Riddell, R.S., K.C., Guaranty Bldg.
Riordan, John J., Guaranty Trust Bldg.
Riordan, N. J., Canada Bldg.
Rodd, Wigle, Whiteside & Jasperson, Canada Bldg. J. H. Rodd. K.C., E. S. Wigle, K.C., R. S. Rodd, K.C., T. W. Whiteside, K.C., Leroy Rodd, F. K. Jasperson, M. F. Coughlin, O. R. Chapman.
Sale, Sale & Bowman, Bartlett Bldg. John Sale, K.C., C. Sale, W. Bowman.
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Sheppard, M., K.C., Equity Chbrs.
Simon, N. N., Labelle Bldg. (S. Kamin, M. Kamin).
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Bercovitch, R. L., LL.L., 261 St. James St. w.
Bercovitch & Spector, 414 St. James St. w. P. Bercovitch, K.C., J. J. Spector, H. Boulkind.
Berlin, S., 360 St James St. w.
Bernard, E., 57 St. James St. w.
Bernard L. E., K.C., 266 St. James St. w.
Bernfeld, Max, K.C., 1117 St. Catherine St. w.
Bernstein, Ben, K.C., 210 St. James St. w.
Bernstein, M., 261 St. Catherine St. w.
Bertrand, C. E., 60 St. James St. w.
Bertrand, Pinard, Pigeon & Ozere, 276 St. James St. w. E. Bertrand, K.C., M.P., R. Pinard, M. Pigeon, S. V. Ozere.
Bessette, W., K.C., 10 St. James St. e.
Billette, J. E., K.C.
Biron, F. X. A., 445 St. Francois-Xavier.
Bissonnette, J. B., K. C., 5581 Upper Lachine Rd.
Bissonnet, Lagnado & Perrault, 132 St. James St. w. A. Lagnado, C. Perrault.
Blain, Beauchamp & Bergeron, 57 St. James St. w. A. Blain, K.C., M. A. Blain, J. Beauchamp, J. P. Bergeron.
Blain J., K.C., 132 St. James St. w. (J. C. Dagenais)
Blanshay, H., 1117 St. Catherine St. w.
Bobrove, Isidore M., 1117 St. Catherine St. w.
Boch, G., 60 St. James St. w.
Bock, Y., 60 James St. w.
Bogante, J. R., 276 St. James St. w.
Bohemier, J. A., 59 St. James St. w.
Boissonneault & Boissonneault, 39 St. James St e. J. A. Boissonneault, Arcade Boissonneault
Boisvert, U., 10 St. James St. w.
Boivin, A., 132 St James St. w.
Boucher & Fauteux, 60 St. James St. w. Emile Boucher, Laurent Fauteux.
Bourassa & Gibeault, 266 St. James St. w. R. Bourassa, K.C., Gaston Gibeault.
Bourbonnais, L., 10 St. James St. w.
Bourbonniere, F., K. C., 805 Sherbrooke St. e.
Bousquet, R., 4 Notre Dame e.
Bouthillier, Victor, 159 Craig St. w.
Boyd, L. H., K.C., 404 Notre Dame St. w.
Boyer, Alfred, 179 Selby St.
Boyer, Coderre & Therrien, 159 Craig St. w. A. Boyer, K.C., C. Coderre, K.C., F. E. Therrien.
Brais, E., 507 Place d'Armes.
Brais & Campbell, 360 St. James St. w. Hon. F. P. Brais, K.C., A. J. Campbell, L. P. De Grandpre.
Brisson, Julien, K.C., 152 Notre Dame St. e.
Broderick & McQuillan, 215 St. James St. w. G. Broderick, W. J. McQuillan.
Brossard, Roux & Masson, 132 St. James St. w. A. Brossard, L. Roux, H. M. Masson.
Brouillet, E., 60 St. James St. w.
Brown, Staveley & Jenkins, 57 St. James St. w. W. R. Staveley, K.C., Joseph Jenkins, K.C.
Bruchesi & Gervais, 4 Notre Dame e. C. E. Bruchesi, K.C., J. E. Gervais.
Bruneau, A. S., K.C., Canada Life Bldg.
Buchanan & Dalme, 437 St. James St. w. E. Buchanan, K.C., P. Dalme.
Budden, H. A., 1117 St. Catherine St. w.
Budyk, Harry M., K.C., 60 St James St. w.
Budyk, Joseph A., 60 St. James St. w.
Bumbray & Carroll, 132 St. James St. w. J. Bumbray, L. C. Carroll.
Bush, S. H. R., 437 St. James St. w
Cahan & Henry, 231 St. James St. w. C. H. Cahan, K.C., LL.D., W. R. Henry, K.C.
Cahana, David L., 359 St. James St. w.
Calder, R. L., K.C., 60 James St. w.
Callaghan, John P., 132 St. James St. w.
Camirand, L., 10 St. James St. w.
Camirand & Dufort, 10 St. James St. w. R. Camirand, K.C., J Dufour.
Campbell, Weldon Kerry & Rinfret, Canada Life Bldg. G. A. Campbell, K.C., J. W. Weldon, K.C., John Kerry, K.C., E. G. Rinfret, R. C. H. Jellie, G. H. M. Campbell. *Counsel*, G. C. Papineau-Couture, K.C.
C.N R. Solicitors—360 McGill St. Chief Counsel — E. E. Fairweather, K.C.; R. H. M. Temple, K.C. (General Counsel); W. Boyd (Senior Solicitor), I. C. Rand, K. C. (Commission Counsel), W. W. Boyd, A. K. Dysart, Lionel Cote, (Sol. Lines in Quebec), C. Perrault (Asst. Solicitor).
C.P.R. Solicitors—E. P. Flintoft, K.C., General Counsel; G. A. Walker, K.C., General Solicitor; F. C. S. Evans, Solicitor; K. D. M. Spence, J. F. Clark, G. D. McKay, T. R. Pennefather, J. L. Dawson, Assist. Solicitors; L. G. Prevost, K.C., J. E. Paradis, Solicitors for the Province of Quebec, Windsor Station.
Caplan, J. S., 261 St. James St. w.
Caron, H., 59 St. James St. w.
Caron, R., Aldred Bldg.
Cartier, Barcelo Rivard & Pelletier, 60 St. James St. w. J. V. Cartier, K.C.; L. J. Barcelo, J. Eugene Rivard, Y. Pelletier.
Casgrain J., 112 St. James St. w.
Chait & Klein, 276 St James St w. S. Chait, A. M. Klein.
Champoux, C., K.C., 511 Place d'Armes.
Charbonneau, Charbonneau & Charlebois, 210 St. James w. J. P. Charbonneau, K.C., N. Charbonneau, K.C., J. L. Charlebois.
Charland & Charland, 57 St. James St. w. J. R. Charland, G. Charland.
Charness, I. J., 4 Notre Dame St. e.
Charron, L. 25 St. James St. e.
Chausse, F., 152 Notre Dame e.
Chauvin, Walker, Stewart & Martineau, 414 St. James St. w. H. N. Chauvin, K.C., H. E. Walker, K.C., T. S. Stewart, K.C., Jean Martineau, K.C., F. B. Chauvin, K.C., R. H. Walker, G. A. Allison, J. L. Archambault.
Chenevert, R., K.C., 276 St. James St. w.
Chevalier, A., 261 St. James St w.
Chevrette, A.C., 60 St. James St. w.
Choquette, L., 60 St. James St. w.
Choquette, Y., 57 St. James St. w.
Cinq-Mars, Alex, K.C., 84 Notre Dame St. w.
Cinq-Mars, Alfred, K.C., 84 Notre Dame St. w.
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Clermont, Yvon, 10 St. James St. w.
Coblentz, Max, 511 Place d'Armes.
Coffin & Rivard, 1743 St. Denis.
F. G. Coffin, E. Rivard.
Cohen, B. B., 231 St. James St. w.
Cohen, H., K.C., 614 St. James St. w.
Cohen, I. B., 511 Place D'Armes.
Cohen, J. M., 359 St. James St. w.
Cohen, Jos. K.C., 10 St. James St. w.
Collard, E. G, 1253 McGill College Ave.
Cooke, E., 2003 St. Lawrence Blvd.
Coonan & Plimsoll, 210 St. James St. w. T. J. Coonan, K.C., R. Plimsoll, K.C.
Cordeau, G., 159 Craig St. w.
Cordeau, L. B., K.C., 1469 Drummond St.
Cote, Damase, 359 Champ de Mars.
Cote, Omer, 359 Champ de Mars.
Cote, Poupart & Trahan, 159 Craig St. w. Hon. P. E. Cote, B. Poupart, M. Trahan
Cotler, N., 261 St. Catherine St. w.
Cotton, C. M., K.C., 445 St. Francois-Xavier.
Couvette, B., 50 de Bresoles St.
Coughlin, G. A., K.C., 231 St. James St w.
Coulourides, D., 10 St James St. w.
Couper, W. M., B.C.L., K.C., 486 St. John St.
Courchesne, E., 10 St. James St. w.
Cournoyer, G., 4 Notre Dame e.
Cousineau, J. M., 132 St. James St. w.
Couvette, B., 50 de Bresoles St
Coveler, D., Confederation Bldg.
Craig, R. O., 10 St. James St. w.
Creelman Edmison & Beullac, 215 St. James St. w. J. J. Creelman, K.C., J. A. Edmison, R. A. Beullac, A. A. M. Walsh.
Crepeau, H., K.C., 132 St. James St. w.
Crestohl & Crestohl, 1010 St. Catherine St w. Max Crestohl, Leon D. Crestohl, A. J. Rosenstein, S. Greenblatt.
Crevier, L., 507 Place d'Armes.
Curran, L. E., K.C., 266 St. James St. w.
Cusson, M., 266 St. James St. w.
Dandurand, P., 60 St. James St. w.
David, J. H., K.C., 254 St. Catherine St. e.
David, Perrier, Brossard, Lagnado & Demers, Aldred Bldg. Hon. L. A. David, K.C., H. Perrier, K.C., R. Brossard, N. David, C. Demers, A. Lagnado.

Montreal—*Cont'd*

Davidson, G., 980 St. Antoine
Decary, H. 57 St. James St. w.
Decary, P., 132 St. James St. w.
Deguire, R., 20 St. Jacques e.
de la Durantaye, L. J., 4 Notre Dame St. e.
Delage, G., Themis Bldg.
de Lorimier, R. G., K.C., 57 St. James St. w.
Demers, M., 10 St. James St. w.
Demers, Rene, 10 St. James St. e.
Demers, Monet, Ouimet & Lefebvre, 152 Notre Dame e. Andre Demers, Fabio Monet, K.C., P. Lefebvre.
Denis, Azellus, 152 Notre Dame St. e.
Denys & Leroux, 25 St. James St. e. N. C. Denys, D. Leroux.
Desaulniers, G. M., 159 Craig St. w.
Desaulniers, J. L., K.C., 261 St. James St. w.
Desbois & Monty, 10 St. James St. e. D. L. Desbois, K.C., H. Monty.
Des Chatelets, J. P., 8501 Henri-Julien.
Desjardins, Chas. H., K. C., 84 Notre Dame St. w.
Desjardins, R., 117 St. Catherine St. w.
Desjarlais & Loiselle, 25 St. James St. e. E. Desjarlais, G. E. Loiselle.
Desmarais. J., 25 St. James St. e.
Desmarais, R., 20 St. James St. e.
Desroches, L., 60 St. James St. w.
Dessaulles, Casimir, K.C., 261 St. James St. w. (Pierre Dessaulles).
Desy & Dostaler, 28 St. James St w. P. Desy, R. Dostaler.
De Zwirek, L. A., B.C.L., 132 St. James St. w.
Diamond, B., 261 St. James St. w.
diFranesco, D., 261 St. James St. w.
Dillon, J. P., 1524 St. Matthew St.
Diner, L., K.C., 276 St. James St. w.
Dion, Trottier & Viel, 132 St. James St. w. M. Dion, E. Trottier, R. Viel.
Diplock & Mullally, McGill Bldg. J. P. Diplock, J. E. Mullally.
Dorais, P. O., 10 St. James St. w.
Dorais & Dorais, 57 St. James St. w. A. P. Dorais, K.C., J. L. Dorais.
Dorsey, L. M., 210 St. James St. w.
Doucet, C. E., c/o Fair Wage Bd., 4 Notre Dame St. e.
Drouin, F., 10 St. James St. w.
Drouin, L., 10 St. James St. w.
Drouin, R., 757 Place d'Armes.
DuBoyce, R. M. H., 355 St. James St. w.
Ducharme, J., 266 St. James St. w.
Duckett, R. L. (Coroner) 443 St. Vincent St
Dufresne, A., 10 St. James St. w.
Dupras, A., 10 St. James St. w.
Dupuis, P. L., 159 Craig St. w.
Dupuis, R., 865 St. Catherine St. e.
Dupuis, V. K.C., 10 St. James St. w.
Duranceau & Beriault, 4 Notre Dame St. e. W. A. Duranceau, J. M. Beriault.
Duranleau, Dupre & Duranleau, 60 St. James St. w. R. Duranleau, Jules Dupre, P. Duranleau.
Dussault, Cadotte & Dussault, Credit Foncier Bldg. J. C. H. Dussault, K.C., J. E. Cadotte, K.C., J. Dussault.
Dutaud, Gustave, K.C., 59 St. James St. w.
Dutil, L, 4090 St. Hubert St.
du Tremblay, P. R., K.C., 7 St. James St. w.
Elliott, J. E. C., K.C., 266 Notre Dame w.
Engel J. A., 210 St. James St. w.
Erdrich, H. J.
Ethier, B., 25 Notre Dame St. w.
Ewing & McFadden, 231 St. James St. w. J. A. Ewing, K.C., G. S. McFadden, K.C., J. V. Casgrain.
Fairbanks, E. B, Royal Bank Bldg.
Fauteux, Bissonnet & Fauteux, 57 St. James St. w. F. Fauteux, K.C., L. Bissonnett, M. Fauteux.
Fauteux & Mathieu, 132 St. James St. w. G. Fauteux, K.C., A. Mathieu, K.C.
Feigenbaum, Moses, 359 St. James St. w.
Fels & Fels, 359 St. James St. w. Moses A. Fels, S. S. Fels.
Fenston, J., 610 St. James St. w.
Ferguson, J. M., K.C., 132 St. James St. w.
Ferland, P., 757 Place d'Armes.
Figler Bernard, 511 Place d'Armes.
Filion, R., 266 St. James St. w.
Fine, J. H., Can. Cement Bldg.
Fineberg, N. S., K.C., 20 St. James St. w.
Fitch, Lande, Berger & Gross, 132 St. James St. w. L. Fitch, K.C., H. Lande, E. M. Berger, C. R. Gross.
Flamand & Gagnon, 60 St. James St. w. A. Flamand L. Gagnon.
Fogul, H. B., 276 St. James St. w.
Fontaine & Desjarlais, 25 St. James St. e. Z. Fontaine, K.C., E. Desjarlais.
Forbes, S., 60 St. James St. w.
Forget, J. A., 132 St. James St. w.
Fortin, L. E., 1654 Mount Royal Ave. e.
Fournier, S., 1635 Aird St.
Frankel, I. A., 20 St. James St. E.
Franklin, M. H., K.C., Montreal Trust Bldg.
Freedman, J. H., 366 Mayor St.
Freedman, Lewis K., Confederation Bldg.
Freedman, Louis, 20 St. James St. e.
French, A. K., 4066 Tupper St.
Fusey, Georges A., 1440 St. Catherine St. w.
Gagne, H., New Court House.
Gagne & Gagne, 10 St. James St. w. A. Gagne, K.C., J. P. Gagne.
Gagne & Nadon, 152 Notre Dame St. e. A. R. Gagne, J. Nadon.
Gagnon, Charles E., 39 Notre Dame St. e.
Gagnon, E. D., 39 Notre Dame e.
Gagnon, L. P., 100 Notre Dame e.
Gagnon, Oscar, K.C., 57 St. James St. w.
Gameroff & Fenster, 10 St. James St. w. M. Gameroff, I. Aspler, S. Fenster.
Garber & Blumenstein, 159 Craig St. w. Michael Garber, J. H. Blumenstein.
Garceau, H. N., K.C., 10 St. James St., w.
Gardner & Lack, 132 St. James St. w. A. Gardner, K.C., D. M. Lack.
Gariepy, R., 4 Notre Dame St. e.
Garneau & Carignan 276 St. James St. w. A. Garneau, K.C., P. Carignan, T. Chase-Casgrain, R. Des Groseillers.
Garneau, Leon, K.C., 204 Notre Dame St. w.
Gaudet, C., K.C., 3515 Shuter St.
Garonce, P. S., 1449 St. Alexander St.
Gauthier, G., 757 Place d'Armes.
Gauthier, Z., K.C., 152 Notre Dame Street, e.
Gelfand, M., 276 St. James St. w.
Gendron, Monette & Gauthier, 507 Place d'Armes. Lucien Gendron, K.C., P. Monette, K.C., J. R. Gauthier, K.C.
Genest, Champeau & Guertin, 10 St. James St. w. R. Genest, K.C., A. Champeau, R. H. Guertin.
Genest & Savage, 215 St. James St. w. F. D. Genest, K.C., J. C. Savage.
Genser, N. N., 276 St. James St. w.
Geoffrion & Prudhomme, 112 St. James St. w. Aime Geoffrion, K.C., J. A. Prud'homme, K.C., C. A. Geoffrion, P. S. Major, G. Geoffrion.
Gerin-Lajoie & Beaupre, 112 St. James St. w. Alexandre Gerin-Lajoie, K.C., Georges E. Beaupre.
Gilbert, D., 359 St. James St. w.
Gillean, Watson, 407 McGill St.
Gillmor, D. P., K. C., 276 St. James St. w.
Gingras, D., Ins. Exch. Bldg.
Ginsberg, H., 423 Mayor St.
Girard, L., 57 St. James St. w.
Giroux, C, 360 St. James St. w.
Glazer, Louis, 359 St. James St. w.
Godin, L. A. E. 1720 Roberval.
Goldenberg, H. C., 107 Craig St. w.
Goodstone, Albert I., 1117 St. Catherine St. w.
Gotliebb, J. J. 445 St. Francois-Xavier.
Goudreault, M., K.C, 1231 St. Catherine St. w.
Gouin, Paul, 438 St. Fr. Xavier.
Gravel, J. A. E., K.C.
Greenblatt & Godinsky 660 St. Catherine St. w. M. G. Greenblatt, S. Godinsky.
Greenfields & Allan, Transportation Bldg. C. G. Greenshields, K.C., R. E. Allan, K.C.
Gregoire, A., 57 St. James St. w.
Gregoire, J., 159 Craig St. w.
Grenon, H., 465 St. John St.
Gross, M., 10 St. James St. w.
Grossman, A. A., 1449 St. Alexander St.
Grothe, L., 10 St. James St. e.
Guerin, Cousineau, Godin & Pinard, 4 Notre Dame e. Gaetan Guerin, K.C., Ant. Cousineau, R. Godin, M. Pinard.
Guertin, F., K.C., 10 St. James St. w.
Guillery, Walter, 266 St. James St. w.
Hackett, Mulvena, Foster, Hackett & Hannen, 507 Place D'Armes. J. T. Hackett, K. C., H. R. Mulvena, K.C., G. B. Foster, K.C., F. W. Hackett, K.C., F. R. Hannen, J. E. Mitchell, A. M. Watt, L. H. Place, W. C. Leggat. *Counsel*: Hon. P. B. Mignault, K.C., LL.D.

Montreal—*Cont'd*

Hague, Heney & Hague, 507 Place d'Armes. H. J. Hague, K.C., T. B. Heney, K.C., H.M.Hague, K.C.

Halpin, Ronald, 266 St. James St w.

Handfield & Handfield, 4 Notre Dame St. e. W. A. Handfield, K.C., J. Beaudoin Handfield, C. E. Dupre.

Hands, C.H.B., Royal Bank Bldg.

Hardy, P. H., 57 St. James St. w.

Harold, Long & Puddicombe, 204 Notre Dame St. w. Joseph J. Harold, K.C., John W. Long, K.C., G. B. Puddicombe.

Hartt & Smiley, 132 St. James St. w. M. Hartt, S. J. Smiley, M. J. Boxer.

Hebert, R. T., 934 Ste. Catherine St. e.

Helal, Joseph, 159 Craig St. w.

Helfield, J. M., 261 St. James St.w.

Hemond, Desroches & Langis, 60 St. James St. w. B. G. Hemond, L. Desroches, P. P. Langis.

Henrichon, L., 10 St. James St. w.

Herman, M. C., 159 Craig St. w.

Herschorn, J., 159 Craig St. w.

Hetu & Robert, 57 St. James St.w. J. Hetu, R. Robert.

Hibbard, Macpherson & Hutchins, Bank of Nova Scotia Building. C. A. L. Hibbard, K.C., J. S. B. Macpherson, K.C., J. A. Hutchins.

Hogue, B., 57 St. James St. w.

HOLDEN, HEWARD & HOLDEN, 215 St. James St., w. A. R. Holden, K.C., C. G. Heward, K.C., R. C. Holden, K.C., E. H. Cliff, K.C., P. P. Hutchison, K.C., C. T. Ballantyne, W. C. J. Meredith, F. T. Collins, K.C., D. R. McMaster, A. M. Minnion, G. R. W. Owen, R. A. Patch. (*See card* p. 479).

Holdstock, Chas., 445 St. Francois Xavier.

Holt, C. M., K.C., 407 McGill St.

Houle & Houle, 20 St. James St. e. J. A. A. Houle, K.C., J. A. L. Houle, LL.B.

Hurteau & Descarries, 207 Craig St. w., J. A. Hurteau, T. N. Descarries.

Hyde, Ahern & Smith, 112 St. James St. w. G. G. Hyde, K.C., J. G. Ahern, K.C., P. S. Smith, D. C. Markey, J. R. Hyde, C. Dubuc, M. E. Gordon.

Jacobs, Lyon W., K.C., 276 St. James St. w.

Jacobs, N. W., K.C., 1449 St. Alexander St.

Jalbert, M., 152 Notre Dame e.

Jasmin, Y., 266 St. James St. w.

Jean & Taillefer, 152 Notre Dame e. J. Jean, K.C., G. Taillefer.

Joanette, H., 750 St. Gabriel St.

Jodoin, Arthur, K.C., Court House.

Jodoin, M., 10 St. James St. w.

Johnson, Walter S., K.C., 437 St. James St. w.

Joyal, R., 10 St. James St. w.

Julien, R. 964 de L'epee Ave.

Julien & Julien, 84 Notre Dame St. w. J. A. Julien, K.C., M. Julien.

Kauffman, B. J., 20 St. James St. e.

Kaufman, M. S., 276 St. James St. w.

Kearney, Duquet & McKay, 360 St. James St. w. J. D. Kearney, K.C., J. E. L. Duquet, R. de W. MacKay, W. Mitchell, S. B. Ralston, D. L. Gales.

Klein, M. L., 1117 St. Catherine St. w.

Kliger, H. H., 1449 St. Alexander.

Kursner, S. L., 1403 Bleury St.

Kussner, M. I., 1117 St. Catherine St. w.

Labelle & Labelle, 159 Craig St. w. J. E. Labelle, K.C., R. Labelle.

La Bossiere, E., 625 Burnside Pl.

Lacasse, Bernard, 59 St. James St. w.

Lachapelle & Denis, 152 Notre Dame St. e. Adelard Lachapelle, K.C., L. Denis, K.C.

Lachapelle & Lachapelle, 10 St. James St. e. Anatole Lachapelle, K.C., Pascal Lachapelle.

Lacoste & Lacoste, 221 St. James St. w. P. Lacoste, K.C., Roger Lacoste, T. Legare, M. Lacoste.

Lacroix, G., 10 St. James St. w.

Lafleur & Fortier, 507 Place d' Armes. R. Lafleur, M.H. Fortier.

Lafontaine, A., K.C., 225 Notre Dame St. w.

Lafontaine, Ernest, 132 St. James St. w.

Lafontaine, J. Eugene, 57 St. James St. w

Lafontaine & Filion, 60 St. James St. w. M. Lafontaine, R. Filion.

Lafontaine & Lafontaine, 159 Craig St. w. P. E. Lafontaine, R. Lafontaine.

Lagarde & Meunier, 57 St. James St. w. I. Lagarde, J. A. Meunier.

Lainesse, L. P., 4 Notre Dame e.

Lajoie, Gelinas & Macnaughten, 60 St. James St. w. Henri Gerin-Lajoie, K.C., C. J. Gelinas, C. H. Macnaughten.

Lalande, L., 410 St. Nicholas St.

Laliberte, E., K.C., 26 St. James St. e.

Lalonde, Hector, 266 St. James St. w.

Lamarre, Roland, 57 St. James St. w.

Lamarre & Lamarre, 152 Notre Dame St. e. P. Lamarre, A. Lamarre, K.C.

Lambert, M., 28 St. James St. w.

Lamer, Antonio, 750 St. Gabriel St.

Lamontagne, Y., K.C., 10 St. James St. w.

Lanctot, Gerard, 266 St James St. w.

Lanctot & Hamelin, 132 St. James St. w. J. P. Lanctot, K.C., A.B. Hamelin, K.C., A. Cote.

Langlais, S., 1440 St. Catherine St. w.

Langlois, J. C. H., 10 rue St.-Jacques, w.

Langlois, R., 59 St. James St. w.

Languedoc, Errol, K.C., 132 St. James St. w.

LaPalme, R., 10 St. James St. w.

Lapointe, L., 159 Craig St. w.

Larivee & Pinsonnault, 266 St. James St. w. R. Larivee, M. Pinsonnault.

Larivière, L. P., 60 St. James St. w.

Laurencelle, U. G., 152 Notre Dame e.

Laurendeau & Laurendeau, Duluth Bldg., 84 Notre Dame St. w. A. Laurendeau, K.C., Godefroy Laurendeau, C. Laurendeau, K.C.

Laurier, Y., 152 Notre Dame e.

Lauzon, J. H., 10 St. James St. w.

Lavallee, J. P., 266 St. James St. w.

Laverty, Hale & Laverty, 414 St. James St. w. F. J. Laverty, K.C., C. A. Hale, K.C. (Recorder for Montreal West). A. E. Laverty.

Lavery & Guay, 1575 Saint Denis. Salluste Lavery, K.C., L. P. Guay.

Lavut, L. D., 20 St. James St. e.

Le Bel, B., 159 Craig St. w.

Leblanc, L. R., 4 Notre Dame St. e.

Leblanc & Filion, 10 St. James St. w. P. Leblanc, J. Filion.

Leblanc, R., 159 Craig St. w.

Leduc, Y., 3692 La Salle Blvd. (Verdun).

Lefebvre, B., 20 St. James St. e.

Legault, Guy, 10 St. James St. w.

Leger, L., 28 St. James St. w.

Legrand, Omer, K.C., 132 St. James St. w.

Leithman, Ezra, B. C. L., 445 St. Francois-Xavier.

Lemay, H. P., Aldred Bldg.

Lemire, G., 132 St. James St. w.

Levesque, P. H., 132 St. James St. w.

Levin, A., 276 St. James St. w.

Levine, Lyon, 261 St. James St. w.

Levine, T. I., 423 Mayor St.

Levitsky, N. A., 231 St. James St. w.

Lewandowski, B. A., 152 Notre Dame e.

Litner, D. B., 423 Mayor St.

Liverman & Liverman, 159 Craig St. w. M. Liverman, L. Liverman.

Loranger, J. H., K.C., 132 St. James St. w.

Loranger, Champagne & Landry, 132 St. James St. w. H. M. Loranger, P. Champagne, C. Landry.

Louis & Berger, 159 Craig St. w. B. L. Louis, E. S. Berger.

Lovett, H. A., K.C., Royal Bank Bldg.

Lussier, A., 25 St. James St. e.

McAvoy, D., K.C., 917 St. Joseph Blvd. e.

McCaffrey, C. F., 284 Notre Dame St. w.

McIntyre, G. D., 507 Place d'Armes.

McMurtry, A. S., 275 St. James St. w.

McTeigue, G. A., 711 Transportation Bld.

MACDOUGALL, MACFARLANE, SCOTT & HUGESSEN, 507 Place d 'Armes. G. W. MacDougall, K.C., L. Macfarlane, K.C., W. B. Scott, K.C., Hon. A. K. Hugessen, K.C., W. F. Macklaier, K.C., J. F. Chisholm, G. M. Hyde, H. Larratt Smith, H. W. Davis, J. P. Anglin. (*See card*, p. 479)

MacKay, Hector, K.C., 112 St. James St. w.

MAGEE, NICHOLSON & O'DONNELL, 507 Place d'Armes. A. A. Magee, K.C., W. C. Nicholson, K.C., Hugh E. O'Donnell, K.C., D. N. Byers, E. K. McDougall. (*See card*, p. 479.)

Maillet, R., 1242 St. Denis St.

Malen, J., 159 Craig St. w.

Mann, Lafleur & Brown, 507 Place d'Armes. J. A. Mann, K.C., K. H. Brown, A. M. Boulton, H. G. Lafleur, P. B. Pitcher, M. C. Holt, D. F. Macorquodale, R. B. Lamb.

Marcovitz, J., 1117 St. Catherine St. w.

Montreal—*Cont'd*

Marcus, M. 231 St. James St. w.
Marcus & Feiner, 179 Craig St. w. A. Marcus, A. Feiner.
Margolese & Ellison, 359 St. James St. w. L. S. Margolese, M. M. Ellison.
Marier & Decary, 132 St. James St. w. E. Marier, K.C., J. Decary.
Marks, L., 614 St. James St. w.
Marquis, P. E., 3819 Berri St.
Martel, A., 515 Atwater
Martin, A., 266 St. James St. w.
Martineau, V., 10 St. James St w.
Masse, P., 152 Notre Dame e.
Masson, E., K.C., 507 Place d'Armes.
Masson, L., K.C., 57 St. James St. w.
Mathewson, Wilson & Smith, Canada Life Bldg. J. Arthur Mathewson, K. C., Arthur I. Smith, K.C., K. A. Wilson, K.C.
Mathieu, Armand, K.C., 132 St. James St. w.
Mathieu, A. P., K.C., 266 St. James St. w.
Mayrand, G., 10 St. James St. w.
Mayrand, Deslauriers & Trepanier, 4 Notre Dame St. e. A. Mayrand, I. J. Deslauriers, P. Trepanier.
Meagher, John J., K.C., 388 St. James St. w.
Menard, G., City Health Dept.
Mendell & Brownstein, 159 Craig St. w. M. A. Mendell, Chas. Brownstein.
Mendelsohn & Freeman, 132 St. James St. w. S. Leon Mendelsohn, H. S. Freeman.
Mercier, J., 152 Notre Dame St. e.
Mercier, W. F., 4 Notre Dame St. e.
Mercure, L. P., K.C., City Police Dept.
Mergler & Mergler, 159 Craig St. w. J. K. Mergler, B. S. Mergler.
Merrill, Stalker & Howard, 240 St. James St. w. W. A. Merrill, K.C., A. Stalker, K.C., T. P. Howard.
Meyerovitch, Batshaw & Levy, 276 St. James St. w. P. Meyerovitch, K.C., Harry Batshaw, K.C., N. L. Levy, L. Feigenbaum.
Michaud & Hurteau, 25 St. James St. e. J. H. Michaud, P. Hurteau.
Millen, S. B., 639 St. James St. w.
Miller, D., 1405 Bishop St.
Miller Paul, 934 St. Catherine St e.
Millette, R. A., 57 St. James St. w.
Mingie, G. W., 582 Bourgeois St.
Molleur, E., 757 Place d'Armes.
Mondor, R. E., 57 St. James St. w.
Monette, Filion & Meighen, 159 Craig St. w. G. Monette, K.C., E. Filion, T. Meighen, J. Monette, J. J. Gourd.

MONTGOMERY, McMICHAEL, COMMON & HOWARD, The Royal Bank Bldg. G. H. Montgomery, K.C., R. C. McMichael, K.C., F. B. Common, K.C., T. R. K r, K.C., Wilbert H. Howard, K.C., L. A. Forsyth, K.C., E. Cate, K.C., C. R. McKenzie, K.C., Paul Ganthier, J. Leigh Bishop, C. S. Richardson, J. A. Ogilvy, F. C. Cope, J. G. Porteous, Hazen Hansard, J. de M. Marler, G. S. Challies, G. H. Montgomery, Jr., C. M. Drury, A. Forget, T. H. Montgomery. *Counsel*: W. F. Chipman, K.C. (*See card*, p. 479).

Morier, J. Eudore, K.C., 10 St. James St. w.
Morin, C. E., 10 St. James St. w.
Morin, G., 57 St. James St. w.
Morin, J., 3414 Park Ave.
Morin, L. J., 3414 Park Ave.
Morisset, J. St. Georges, 159 Craig St. w
Moskovitch Samuel, 423 Mayor.
Mousseau, Gerald, 132 St. James St.. w.
Mousseau, J. O., K.C., 57 St. James St. w.
Munich, A., 161 Lagauchetiere St.
Murphy, J. A., K.C., 132 St James St. w.
Myerson & Sigler, 159 Craig St. w. M. H. Myerson, Max I. Sigler.
Nadeau & Nadeau, 159 Craig St. w. J. M. Nadeau, A. Nadeau, M. Laurier.
Neumann, Harold, 10 St. James St. w.
Nicol, J. C., 112 St. James St. w.
Noel & Macnaughton, 10 St. James St. w. R. Noel, A. A. Macnaughton.
Nolan & McDonald, New Birks Bldg. J. A. Nolan, J. W. McDonald.
Notkin, David M., 10 St. James w.
O'Brien, St. Germain & Stewart, 275 St. James St. w. J. L. O'Brien, K.C., J. St. Germain, J. G. Stewart, G. W. Hall, J. E. Savignac.
O'Meara, A. J., 485 McGill St.
O'Reilly, F. J. T., 276 St. James St. w.
Orenstein, L., 159 Craig St. w.
Ouellette, A., 159 Craig St. w.
Ouimet, P., 4304 Boyer St.
Oxorn, Milan, 261 St. James St. w.
Page, A., City Police Dept.
Pager, Archambault & Lesperance, 107 Craig St. w. V. Pager, K.C., J. Archambault, T. Lesperance, D. Dansereau
Panneton, J., 132 St. James St. w.
Papillon, J. H. O., K.C., 4 Notre Dame St. e.
Pare, R., 4 Notre Dame St. e.
Parent, H., K.C., City Hall.
Parkins, E. R., K.C., 355 St. James St. w.
Patenaude, Patenaude, Hebert Lippe & Trahan, 159 Craig St. w. Hon. E. L. Patenaude, K.C., Alph Patenaude, L. Hebert, K.C., R. Lippe, J. Trahan.
Pellerin, P. H., 10 St. James St. w.
Pelletier & Paquette, 10 St. James St. e. L. C. Pelletier, R. Paquette
Pender & West, 700 New Birks Bldg. Gordon M. Pender, K.C., A. M. West.
Penverne & Gosselin, 4 Notre Dame St. e. J. J. Penverne, Ls.-G. Gosselin.
Pepin, A., K.C., 750 St. Gabriel St.
Perrault & Perrault, 511 Place d'Armes. A. Perrault, K.C., J. Perrault.
Phaneuf & Poupart, 10 St. James St. w. J. E Phaneuf, K.C, A. Poupart.
Phelan Fleet, Robertson & Abbott, 275 St. James St. w. M. A. Phelan, K.C., Robertson Fleet, K.C., J. H. H. Robertson, K.C., D. C. Abbott, K.C., J. G. Brierley, J. C. Binnie. C. F. Harrington, G. Trudel, P. C. Casey.

Phillips, Sperber & Bloomfield, Power Bldg. L. Phillips, K. C., L. A. Sperber, K.C., L. M. Bloomfield, D. Goodman, F. P Vineberg.
Pilon, J. A., K.C., 20 St. James St. e.
Pilon, J. W., K.C., 4073 St. Hubert St.
Pinard & Pinard, 132 St. James St. w. R. Pinard, R. Pinard.
Piper, Nantel, Tormey & Johnson, 10 St. James St. w. E. H. S. Piper, B. Nantel, R. D. Tormey, D. Johnson. *Counsel*: J. Bruno Nantel, K.C.
Piuze, C. M., 4 Notre Dame St. e.
Poissant & Fournier, 750 St. Gabriel St. Emile Poissant, Jacques Fournier.
Poisson, R., K.C., 10 St. James St. w.
Popliger, A. I., 10 St. James St. w.
Popliger, Isidore, K.C., 360 St. James St. w.
Prazoff, I. R., 179 Craig St. w.
Prevost, L., 10 St. James St., w.
Prevost, Robert & Robert, 132 St. James St., w. C. Prevost (Crown Prosecutor), B. Robert, G. Robert.
Primeau, H., 60 St. James St. w.
Proulx, W. F. R., 60 St. James St. w.
Puddington, J. C., 215 St. James St. w.
Quinlan, C. G., 276 St. James St. w.
Rainville, H. F., LL.B., 266 St. James St. w.
Rainville, Marcel, 28 St. James St. w.
Ranger, P. P., 132 St. James St. w.
Rappaport & Feigelson, 460 St. St. Catherine St. w. N. L. Rappaport, H. E. Feigelson.
Raymond, B. P., K.C., 266 St. James St. w.
Raymond, Caron & Langlois, 59 James St. w. M. Raymond, K.C., M. Caron, P. Langlois.
Raymond, Vadboncoeur & MacDougall, 276 St. James St. w. G. Raymond, J. Vadboncoeur, L. MacDougall.
Reeves. R., 60 St. James St. w.
Reid & Favreau, 60 St. James St. w. G. F. Reid, G. Favreau, *Counsel*, G. Adam, K.C.
Renaud, J. O., Crown Prosecutor, 25 St. James St. e.
Renaud, J. P. A., 750 St. Gabriel St.
Renaud, J. R., 757 Place d'Armes.
Resin, R., 1408 Bleury St.
Rivet, L. A., Hon., K.C., 1055 Mount Royal Ave. w.
Robert, G., K.C., 4 Notre Dame e.
Robinson & Sabourin, Aldred Bldg. I. Sabourin, K.C., J. Robinson,
Robinson & Shapiro, 132 St. James St. w. B. Robinson, K.C., J. Shapiro, K.C., T. H. Shapiro.
Robitaille. P., 60 St. James St. w.
Rodier & Rodier, Aldred Bldg. C. Rodier, K.C., L. Rodier.
Rohrlick, L. H., 159 Craig St. w.
Rose, B., K.C., 3806 Wilson Ave.
Rose, H. E. A., Aldred Bldg.
Rosenblum, J. Montreal Trust Bldg.
Rosenfeld, J. M., 20 St. James St. e.
Rosenhek, C., B.C.L., 10 St. James St. w.

Montreal—*Cont'd*

Ross & Cerini, 57 St. James St. w.
H. S. Ross, K.C., J. W. M. Cerini.
Rotgaus, J. S., 10 St. James St. w.
Rousseau, Geo., 35 Notre Dame w.
Rousseau, Guy, 60 St. James St. w.
Rousseau, J., 4 Notre Dame St. e.
Rubenstein, Mortimer R., 1410 Stanley St.
Rubinstein, M., 159 Craig St. w.
Rudner, J., 159 Craig St. w.
St. Germain, J. Louis, 57 St. James St. w.
St. Jacques, Prieur, Lacroix, Duquette & Patenaude, 4 Notre Dame St. e. J. P. St. Jacques, J. Prieur, E. Lacrolx, W. Duquette, J. Patenaude.
Sampson, R. G., 1178 Phillips Place.
Sasseville, Emile L., 57 St. James St. w.
Sauvage, G. A., 477 St. Francois-Xavier.
Sauve, M., 757 Place d'Armes.
Schaefer, S. L., 10 St. James St. w.
Schecter, Ben, 614 St. James St. w.
Schlesinger, J. M., 276 St. James St. w.
Schneiderman, S. D., 360 St. James St. w.
Schwartz, M. A., 159 Craig St. w.
Schwartz, M. L., 417 St. Joseph Blvd. w.
Schwisberg, Mendels & Schwisberg. Dominion Square Bldg. S. E. Schwisberg, C. E. Schwisberg, M. M. Mendels.
Seguin, A., 3665 Laval St.
Semple, G. H., K.C., 204 Notre Dame St. w.
Senecal, W. A., K.C., 261 St. James St. w.
Shulman & Shulman, 276 St. James St. w. Benjamin Shulman. S. A. Shulman.
Sicotte, G., 467 Mt. Pleasant.
Silverstone, H. L., 276 St. James St. w.
Simard, E., 4 Notre Dame St. e.
Sinclair, Colville, K.C., c/o Imperial Tobacco Co.
Skinner, W. W., K.C. 275 St. James St. w.
Slattery, Belanger & Pare, 210 St. James St. w. T. P. Slattery, L. E. Belanger, A. A. Pare.
Snarch, L. S., 159 Craig St. w.
Solomon, N., K.C., 266 Notre Dame St. w.
Solomovitch, H., 159 Craig St. w.
Spector, R., 276 St. James St. w.
Sperber & Godine, 132 St. James St. w. M. M. Sperber, K.C., F. M. Godine, A. B. Gold.
Stairs, Dixon, Claxton, Senecal & Lynch-Staunton, 231 St. James St. w. G. S. Stairs, K. C., S. G. Dixon, K.C., B. Claxton, K.C., J. Senecal, V. M. Lynch-Staunton, H. H. Turnbull, J. F. Stairs, A. G. B. Claxton, K.C.
Stein & Stein, 423 Mayor St. A. L. Stein, S. Stein, A. Zimmerman.
Sullivan, G. E., Transportation Bldg.
Swards, M. H., 159 Craig St. w.
Sylvestre & Pelletier, 4 Notre Dame St. e. C. A. Sylvestre, E. Pelletier.
Tanner, A. H., K.C., 261 St James St. w.
Taschereau, R., K.C., Transportation Bldg.
Taylor, R. D., Sun Life Bldg.
Tellier, E., K.C., Aldred Bldg.
Tellier, J., K.C., 10 St. James St. w.
Tennant, J. H., 148 Cote St. Antoine.
Terroux, A. M., (National Trust Co.), 225 St. James St. w.
Tessier, J. D. C., K.C., City Hall.
Théberge & Richer, 152 Notre Dame St. e. A. Théberge, K.C., R. Richer.
Theroux, G., 3837 Berri St.
Tinkoff, L. L., 276 St. James St. w.
Tourigny, A., 266 St. James St. w.
Tremblay, R., 1188 Dorchester St. w.
Tremblay & Eudes, 266 St. James St w. L. Tremblay, R. Eudes.
Trempe, L. C., 1440 St. Catherine St. w.
Trepanier L., 10 St. James St. w.
Trihey, H. J., K.C., 210 St. James St. w.
Tritt, S. Gerald, K.C., 445 St. Francois-Xavier.
Trudeau, L. M., 266 St. James St., w.
Trudel & Simard, 152 Notre Dame St. e. Jean Trudel, Eugene Simard.
Vadeboncoeur, M. G., 266 St. James St. w.
Vallee, P. A., 10 St. James St. w.
Vallee, Letourneau, Tansey & Monk. Themis Building. A. Vallee, K.C., Jean Letourneau, E. C. Monk, H. A. Tansey.
Vanier & Vanier, 57 St. James St. w. A. Vanier, K.C., G. Vanier, K.C.
Versailles, M., K.C., Sun Life Ins. Co.
Verschelden, J. P., 159 Craig St. w.
Viau, G., 757 Place d'Armes.
Vien, Faribault & Trudeau, 132 St. James St. w. Thomas Vien, K.C., Leon Faribault, K.C., M. Trudeau.
Vineberg, A. H., K.C., 445 St. Francois-Xavier.
Vipond, E. E., K. C., 445 St. Francois-Xavier.
Wainer, I. J., 159 Craig St. w.
Wainwright & Elder, Aldred Building. Arnold Wainwright, K.C., Aubrey H. Elder, K.C., W. H. Laidley, C. W. Leslie, W. W. Chipman, B. de L. Bourgeois.
Walsh, T. E., K.C., 750 St. Gabriel St.
Wasserman, J. J., 276 St. James St. w
Weber, S. W., 276 St. James St. w.
Webster & O'Connor, Aldred Bldg. G. M. Webster, G. D. McKay, J. B. O'Connor.
Weil-Brenner de St. Geo., 10 St. James St. w.
Weinfield & Rudenko, 132 St. James St. w. H. Weinfield, K.C., S. D. Rudenko, C. Gavsie, M. Weinfield.
Werry, Royal E. C., K.C., 159 Craig St. w.
Wolfson, C., 1010 St. Catherine St. w.
Yolin, M. S., 231 St. James St. w.
Zaitlin, A. H. J., 1117 St. Catherine St. w.

For Montreal Legal Cards, See p. 479.

Murray Bay, Dist. Saguenay.
Cimon, A.
D'Auteuil, Henri, K.C.
Gaudreault, Edouard.
Gervais, Antonio, K.C.

Napierville, Dist. Iberville.
Merizzi, Emile

New Carlisle, Dist. Gaspé.
Dansereau. Bernard, B.A., LL.B.
Sheehan, J. F., Ph.L., LL.L.

Nicolet, Dist. Nicolet.
Chapdelaine, R.
Gaudet & Vigeant. A. Gaudet, A. Vigeant.
Proulx, A.

Noranda, Abitibi & Pontiac Dists.
Cuddihy, M. P.
Labelle, L., K.C.

Perce, Dist. Gaspé.
Cloutier, L.

Pierreville, Dist. Richelieu.
Chasse, Aime, K.C., (also Sorel).

Plessisville, Dist. Arthabaska.
Houde, E.

Port Alfred, Chicoutimi Dist.
Durand, B.

Quebec, Dist. Quebec.
Audet, P., 37 De la Couronne.
Beaulieu, M. L., K.C., 80 St. Peter St.
Bèlanger, Arthur, K.C., 111 Mountain Hill.
Belleau, Fortier, LaPointe & Des Rivieres, 71 St. Peter St. Laval Fortier, G. Belleau, J. LaPointe G. Des Rivieres.
Bernatchez, H., 23 St. Jean St.
Bernier, H., K.C., 116 Mountain Hill.
Bherer, Beaudet & Fortier, 229 St. Joseph St. W. Bherer, N. C. Beaudet, T. Fortier.
Bienvenue, V., K.C., 42 Ste. Anne St.
Bilodeau, Rousseau & Perron, 37 rue de la Couronne. Hon. J. Bilodeau, K.C., P. Rousseau, R. Perron.
Boisvert & Corriveau, 80 St. Peter St., M. Boisvert, K.C., G. Corriveau.
Boivin, H. L. P., 126 St. Peter St.
Bornais, G. 166½ Third Ave.
Bouchard & Simard, 154 Crown St. I. Simard.
Bouffard, P. H., K.C., 229 St. Joseph St.
Chaloult, Jean, Financial Bldg.
Chaloult, R., Financial Bldg.
Champoux, Edgar, K. C., 105 Mountain Hill.
Champoux, L. de G., 70 St. Paul.
Choquette, F., K.C. 42 St. Anne St.
Coote, J.G., K.C., 126 St. Peter St.
Corriveau, P., K.C., LL.L., 229 St. Joseph St.
Cote, Robert, 229 St. Joseph St.
Crowe & Marcotte, 251 St. Joseph St. A. Crowe, B. Marcotte.
Darveau, C. V., K.C., 7 du Fort.
De Blois & Boutin, 80 St. Peter St. R. De Blois, K.C., P. Boutin.
Delisle, J., City Hall.
Demers & Des Jardins, 80 St. Peter St. Albert Demers, K.C., W. Des Jardins.

Quebec—*Cont'd*

Des Rivieres, F., 229 St. Joseph St.
de Varennes, P., 126 St. Peter St.
Devlin, B., K.C., 66 St. Peter St.
Dobell, Alfred, K.C., 65 Ste Anne St.
Dorion & Delisle, 59 St. Joseph.
Noel Dorion, K.C., J. L. Delisle.
Dorion, Dorion & Noel, 37 Crown St. F. Dorion, K.C., C. N. Dorion, K.C., C. Noel.
Drolet & Beaudoin, 71 St. Peter St. J. E. Drolet, J. R. Beaudoin, C.R.
Drouin & Drouin, 37 De La Couronne. J. Drouin, F. Drouin.
Drouin, F., 39 St. Joseph St
Drouin, F. O., K.C., 37 de la Couronne.
Drouin, Hon. Oscar, K.C., 59 St. Joseph St.
Drouin, Mark, Ross Drouin & Le Bel, Quebec Power Bldg. M. Drouin, R. Drouin, P. LeBel.
Dumoutier, A., 111 Cote de la Montagne.
Dumoulin & Remillard, 80 St. Peter St. J. Dumoulin, K.C., J. Remillard, LL.L.
Dussault, M., 111 Cote de la Montagne
Esnouf, Gaston, K.C., 111 Mountain Hill.
Flynn, E. J., K.C., 229 St. Joseph.
Fournier & Dery, 37 de la Couronne, G. R. Fournier, S. Dery,
Gagnon, de Billy, Prevost & Home, 80 St. Peter St., Hon. O. Gagnon, K.C., V. A. de Billy, K.C., Yves Prevost, J. M. Home, J. de Billy.
Galipeault & Galipeault, 132 St. Peter St. L. E. L. Galipeault, Jean P. Galipeault, J. Galipeault.
Gomache, C. A., 93 St. Peter St.
Germain, Lapointe, Thibaudeau & Roberge, 72 Mountain Hill. S. Germain, H. Lapointe, R. Thibaudeau, G. Roberge.
Gingras, J. H. Romeo, K.C., 335 Boulevard Charest.
Godbout, E., City Hall.
Gosselin, H. F., K.C., 37 de la Couronne.
Gravel, Thompson & Gravel, 65 St. Anne St. J. P. A. Gravel, K.C., A. C. M. Thompson, K.C., C. Gravel.
Gregoire, J. E., M.P.P., 111 Mountain Hill.
Grenier, J., 37 de la Couronne.
Guerard & Pelland, 59 St. Joseph St. J. M. Guerard, K.C., L. Pelland.
Hearn, J. J., K.C., 11 Sault au Matelot.
Hudon, Guy, 65 St Anne St.
Joli-Coeur, Pelletier & Joli-Coeur, 93 St. Peter St. J. A. Joli-Coeur, K.C., Maurice Pelletier, M.P.P., Henri Joli-Coeur, K.C., M.P.P.
Lacroix & Laplante, 42 St. Anne St. G. Lacroix, K.C., A. Laplante.
Laferte, Hon. Hector, K.C., M.L.C., 14 St. Peter St.
Laliberte, E., 72 Mountain Hill.
Lanctot, P., 335 Charest Blvd.
Langlais, & Langlais, 126 St. Peter St. A. Langlais, K.C., L. Langlais.
Laverdiere, S., 37 Crown St.
Lazarovitz, & Chaloult, 59 St. Joseph St. S. Lazarovitz, J. Chaloult.
Laverdiere, S., 37 de la Couronne.
Leclerc, C. E., 37 rue de la Couronne.
Legendre, R., 56 St. Peter St.
Lemay, L., Financial Bldg.
Lemieux, M. A., K.C., 59 St. Joseph St.
Le Tarte, Ferland & La Rochelle, 309 Blvd. Charest. P. L. Le Tarte, P. Ferland, G. La Rochelle.
Letourneau, Kieffer & Johnston, 65 St. Anne St. R. Letourneau, M. Kieffer, C. D. Johnston.
Letourneau, R., 37 de la Couronne.
Lortie, L., Palais Montcalm.
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PROVINCE	‡1941 (Census)	†1941 (Census)	1931 (Census)	1921 (Census)	1911 (Census)
Alberta	796,169	788,393	731,605	588,454	374,295
British Columbia	.....	809,203	694,263	524,582	392,480
Manitoba	729,744	722,447	700,139	610,118	461,394
New Brunswick	457,401	453,377	408,219	387,876	351,889
Nova Scotia	577,962	573,190	512,846	523,837	492,338
Ontario	3,787,655	3,756,632	3,431,683	2,933,662	2,527,292
Prince Edward Island	95,047	93,919	88,038	88,615	93,728
Quebec	.....	3,319,640	2,874,255	2,360,665	2,005,776
Saskatchewan	895,992	887,747	921,785	757,510	492,432
Yukon Territory	.....	4,687	4,230	4,157	8,512
North-West Territories	.....	10,661	9,723	7,988	6,507
*Royal Canadian Navy	—	—	—	485	—
	.....	11,419,896	10,376,786	8,787,949	7,206,643

*In 1931 distributed according to naval station or home residence.
†Preliminary 1941 Census figures.
‡Final 1941 Census figures (partial).

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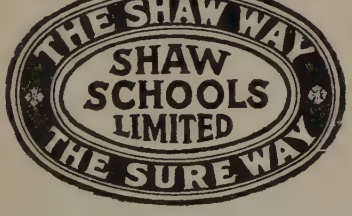

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Manual Training Supervisor, T. E. Hughes; *Physical Training Supervisors*, A. S. Bird, Miss M. Davidson, *Musical Supervisor*, J. N. Eagleson

High School Principals: C. O Hicks, M. J. Hilton, E. E. Hyde, J. P. Page, G. W. Robertson, J. G. Niddrie

Intermediate and Elementary School Principals: E. M. Beckwith, Miss Alice D. Brown, S. Churchill, W. S. Allison, H. Gerry, E. Dain, H. E. Dobson, H. B. Doughty, Miss Jane Draper, W. Fraser, G. C. Harman, B. Hager, G. F. Hustler, W. J. Kelly, A. T. Livingstone, M. W. Macdonald, Geo. Marion, A. E. Might, A. O. Millions, Miss M. E. McIvor, Miss Josephine McNeil, A. J. H. Powell, A. C. Russell, J. E. Simpson, A. J. Skitch, J. E. Somerville, A. Stockwell, F. G. Sutherland, H. Thompson, A. E. Thornton, Mrs. T. W. Williams, M. T. Wilkinson.

EDMONTON SEPARATE SCHOOL BOARD.

Superintendent and Secretary-Treasurer, A. A. O'Brien, B.A.; J. O. Pilon, *Chairman*. W. J. Wilde, Jas. O'Hara, A. J. Crowe, R. L. Bouchard, Thomas Malone.

THE BOARD OF SCHOOL TRUSTEES VANCOUVER, B. C.

Chairman of the Board, A. G. Fellowes; *Supt. of Schools*, H. N. MacCorkindale, B. A.; *Inspector of Elementary Schools*, O. J. Thomas, B.A.; *Inspector of High Schools and Director of Bureau of Measurements*, Robert Straight, B.A.. *Secretary*, H. F. Hines; *Chief Engineer*, P. A. Goepel; *Building Superintendent*, F. J. Beechey.

Elementary Schools

NAME OF SCHOOLS	NAME OF PRINCIPAL.
Alexandra	N. L. Kirk
Bayview	A. M. Cronkhite
Beaconsfield	W. J. Eades
Begbie	R. R. Smith
Brock	H. W. Gamey
Carleton	G. S. Wate
Edith Cavell	M. Timberlake
Central	C. Logan
Dawson	C. R. Messinger
Charles Dickens	T. S. Baynes (Acting).
Douglas	W. M. Robson
Fleming	J. T. Boyes
Franklin	W. E. Boyes
Simon Fraser	S. D. Meadows
General Gordon	R. P. Steeves
Hastings	C. C. Chute
Henry Hudson	W. H. W. Hardwick
Kerrisdale	W. F. Houston
Lord Kitchener	P. C. Feast
Livingstone	W. R. Johnson
David Lloyd George	B. E. Harvey
McBride	F. A. Armstrong
Macdonald	H. T. Gamey
Sir A. Mackenzie	T. Woodcock
Maple Grove	O. Lacey
Moberly	J. R. Atkinson
Model	T. W. Woodhead
Mt. Pleasant	T. V. Clarke
Lord Nelson	S. J. Bryant
Florence Nightingale	J. D. Godfrey
John Norquay	J. A. Clarke
Prince of Wales	C. H. Skelding
Queen Elizabeth	A. E. Shearman
Queen Mary	H. E. Harvey
Quilchena	E. S. Sims
Renfrew	G. R. Montgomery
Cecil Rhodes	C. R. Evans
Lord Roberts	A. Rines
Laura Secord	Wm. G. Ramage
Lord Selkirk	J. A. Hamilton
Sexsmith	C. H. Shoemaker
Seymour	E. W. Reid
Strathcona	H. E. Patterson
Tecumseh	F. P. Lightbody
Lord Tennyson	G. E. McKee
Van Horne	A. M. Macdonald
Wolfe	L. H. Robb
Woodland	J. W. B. Shore

Junior High Schools

Byng	W. H. Morrow
Kitsilano	J. Gordon
Point Grey	P. N. Whitley
Templeton	H. B. Fitch

Senior High Schools

Britannia	J. H. Hall
Byng	W. H. Morrow
Fairview Commercial	G. Bruce
Grandview Commercial	W. T. Abercrombie
King Edward	J. R. Sanderson
King George	C. H. Corkum
Kitsilano	J. Gordon
Magee	E. A. Munro
John Oliver	J. T. E. Palmer
Prince of Wales	C. G. Allin
Technical	J. G. Sinclair
Vancouver School of Art	C. H. Scott

BOARD OF SCHOOL TRUSTEES VICTORIA, B.C.

School Board Officials

Chairman of the Board, F. G. Mulliner.

Municipal Inspector of Schools, H. L. Campbell; *Secretary of the Board*, T. L. Christie; *Superintendent of Buildings*, Donald Cameron; *School Health Inspector*, Dr. C. W. Sanders (Acting); *Supervisors:—Technical and Industrial Arts*, George Ansty; *Primary*, Marion D. James; *Child Study Dept.*, Alice V. Turner.

School Principals

Victoria College	P. H. Elliott, M.Sc.
Victoria College	J. A. Cunningham, B.A. (Registrar).
Victoria High School	H. L. Smith, M.A.
Bank Street	Miss Anna M. Paterson
Beacon Hill	Mrs. Kate E. Ford
Burnside	G. H. Bevan-Pritchard
Central Junior High	Arthur T. Hunkin, B.Sc., M.A.
George Jay	Wm. McMichael, M.A.
Margaret Jenkins	William H. Muncy, B.A.
North Ward	Norman P. Forbes
Oaklands	Robert H. McInnes, B.A., B.Paed.
Quadra	Geo. H. E. Green, M.A., B.Paed.
Quadra Primary	Miss V. E. Lemmay
Sir James Douglas	William H. Wilson, M.A.
South Park	A. Allison Campbell
Spring Ridge	Miss Isla Tuck
Victoria West	H. S. Hurn, B.A.

WINNIPEG PUBLIC SCHOOL BOARD WINNIPEG, MAN.

Chairman, R. B. MacInnes, K.C., LL.B.; *Secretary-Treasurer*, F. A. Allden. *Superintendent of Schools*, J. C. Pincock, M.A., LL.D.; *Assistant Superintendents*, H. McIntosh, M.A., J. B. Wallis, M.A.; *Commissioner of School Buildings*, W. A. Martin; *Commissioner of Supplies*, A. E. Tomlin. *Chief Operating Engineer*, J. B. Steele; *Solicitors*, Jacob & Morton.

PUBLIC SCHOOLS	PRINCIPALS
Aberdeen Nos. 1, 2 and 3	A. W. Muldrew, M.A.
Alexandra	Miss A. S. Price
Anna Gibson	
Argyle	Miss E. McAulay
Cecil Rhodes Nos. 1 & 2	Wm. Martin, B.A.
Champlain	Miss C. Forrester
Daniel McIntyre Coll. In.	E. H. Morgan, M.A.
David Livingstone	Miss V. Duff
Dufferin	Mrs. L. F. Laing
Earl Grey	C. A. E. Hensley, M.A.
Elmwood	Miss M. L. MacDonald
Faraday	C. Cornish
Florence Nightingale	Mrs. G. I. Keith
Fort Rouge	Mrs. E. Hick
General Wolfe	H. W. Huntley, M.A.
George V	Miss J. Johnson
Gladstone	Miss I. Ellis
Glenwood	Miss E. Corbett
Gordon Bell High	O. V. Jewitt, M.A.
Greenway Nos. 1 and 2	C. W. Wharton
Grosvenor	Miss N. Hallen
Hugh John MacDonald	W. Sadler, M.A.
Isaac Brock	W. G. Oliver, B.A.
Isaac Newton	A. E. Floyd, M.A., B.Paed.
Isbister	Miss N. H. George
John M. King	W. W. Pierce
Julia Clarke	Miss B. M. Emery (Acting)
Kelvin Tech. High	J. S. Little, M.A., B.Sc.
King Edward Nos. 1 & 2	A. F. Goodridge, M.A.
Knowles Home	
Laura Secord	F. D. Barager, B.A.
La Verendrye	A. Dickson

Lord Nelson Nos. 1 & 2	J. M. Scurfield, B.A.
Lord Roberts Nos. 1 & 2	S. A. Campbell, B.A.
Lord Selkirk Nos. 1 & 2	H. E. Snyder, B.A.
Luxton	G. A. Duncan, B.A.
Machray Nos. 1 and 2	A. V. Pigott, B.A.
Margaret Scott	F. C. Davey, B.A.
Montcalm	Miss A. R. Gall
Mulvey	E. F. Willoughby, D.Paed.
Norquay Nos. 1 and 2	D. B. Huggins
Pinkham	Miss M. E. Monteith
Principal Sparling	G. Florence, B.A.
Queenston	C. Gow, B.A.
Ralph Brown Nos. 1 & 2	J. C. Wherrett, B.A.
Riverview	J. E. Ridd, M.A.
Robert H. Smith	J. J. Wilkinson, B.A.
St. John's Tech. High	G J Reeve, M.A.
Sir John Franklin	Miss M. Harpley.
Sir Sam Steele	Miss G. Robertson
Somerset	Miss M E. Kelly
Strathcona	V. H. Essery, B.A.
Victoria-Albert	D. A. Patterson, B.A.
Wellington	Mrs. M. Peacock
William Whyte	Miss A. M. Garland, B.A
Wolseley	Miss O. McLean

THE BOARD OF SCHOOL TRUSTEES AND VOCATIONAL COMMITTEE OF SAINT JOHN, N.B.

Chairman, L. M. Curren, M.D.; *Superintendent*, Mr. A. W. Trueman, M.A.; *Secretary*, Ellen T. Reed; *Director, Vocational School*, Mr. W. B. Main, B.A.; *Principal, High School*, Dr. E. J. Alexander.

BOARD OF SCHOOL COMMISSIONERS HALIFAX, N.S.

Secretary-Treasurer, H. F. Bezanson; *Supervisor of Schools*, Dr. F. G. Morehouse; *Acting Mechanical Superintendent*, F. W. Curtis; *Superintendent of Purchasing and Supplies*, H. F. Bezanson; *Attendance Officer*, H. R. Archer; *Assistant to the Supervisor*, M. E. Keating.

HIGH SCHOOLS	PRINCIPALS
Queen Elizabeth High	R. E. Marshall
St. Patrick's Boys'	F J. Phelan
St. Patrick's Girls' High	Sr. R. Catherine

COMMON SCHOOLS	PRINCIPALS
Acadian	Carl E. Taylor
Africville	G. T. C. Jemmott
Alexander McKay	C. P. Heffernan
Alexandra	Murray McG Rankin
Bloomfield	F. Thos. Parker,
Chebucto	J. Percy Scott
College St.	Mme. M. Lahey
Holy Angels	Sr M of St. Teresa
Industrial	R. B. Dockrill
Joseph Howe	G. R. Evans (Acting)
LeMarchant	J. E. Crocket (Acting)
Manual Training—Household Arts	
Bloomfield	Mrs. E. F. Russell
Morris St.	Miss M. E. Sperry
Industrial Arts	
Bloomfield	A R Patton
Cunard St.	H. K. Hamilton
Morris St	C W Finck
Morris St.	E. G. Withrow (Acting)
Orphanage, Protestant	Ruth M. Davidson
Orphanage, R.C.	Sr. M. Rhoda
Oxford	Sr. Maria de Sales
Quinpool Road	G. H. Parsons
Richmond	S. I Robinson
St. Joseph's	Sr. C. Lawrence
St. Mary's Boys'	Dr. Cyril C. O'Brien
St. Mary's Girls'	Sr. Stella Gertrude
St. Patrick's Boys'	F. J. Phelan
St. Patrick's Girls'	Sr M. Raphael
St. Patrick's Home	Bro. B. Joseph
St. Thomas Aquinas	Sr Ann Catherine
Sir Charles Tupper	H B Price
Sir John S. D. Thompson	Miss C. MacLean, Head Prot. T.
Tower Road	F. A. Seaman
Auxiliary No. 1	Miss Ella P. DesBrisay
Auxiliary No. 2	Miss Phyllis MacCormack
Auxiliary No. 3	Miss H. L Lindsay
Auxiliary No. 6	Miss M. H. Brown
Auxiliary No. 7	Sr. M Cecilia
Auxiliary No. 8	Miss B. E. Chisholm
Auxiliary No. 9	Miss C. Prikler
Auxiliary No. 10	Sr M. Edwina
Art	Miss E. A. Tolson
Music	G. L. Little
Handcrafts	Miss Alison V. Henry
Educational Guidance	H. Y. Haines
Physical Director	Dr. J. T. Landry
Edgewood	Miss R. Benson
Mulgrave Park	Miss M. C. Wall
Halifax Academy Commercial	E. C. Pace

BOARD OF EDUCATION HAMILTON, ONT.

Business Administrator and Secretary-Treasurer, R. H. Foster; *Assistant Sec.-Treas.* L. T. Spalding; *Superintendent of Schools*, F. E. Perney; *Inspectors*, V. N. Ames, R. A. Riddell, Dr. E. T. Seaton.

PUBLIC SCHOOLS	PRINCIPALS
Adelaide Hoodless	A. G. Cameron
George L. Armstrong	J. H. Williams
George R. Allan	George Patterson
W. H. Ballard	A. Morrell
Bennetto	L. E. Rouse
Brantdale	W. Hemstreet
Cannon Street	Austin Hewitt
Central	E. W. Ward
A. M. Cunningham	E. S. Woolcott
Earl Kitchener	A E. Thrasher
Fairfield	C. G. Clarke
Gibson	Norman Weir
Hess Street	B. E. Rouse
King Edward	Reg. Chapman
Lloyd George	A. O. Woolcott
McIlwraith	Henry Bowden
Memorial	R. J. Wright
Onteora	W. Tindale
Peace Memorial	William Kells
Prince of Wales	W. O. Morrow
Princess Elizabeth	Robert Fa ey
Queen Mary	G. P. Keys
Queen Victoria	C. V. Joyce
Robert Land	J. J. Bawden
Ryerson	Wm. Cavanagh
Stinson Street	G. E. Beckett
Strathcona	J. A. Little
Tweedsmuir School	G. R. Force
Wentworth St.	Grant Hazen
West Avenue	G. W. Watson
F. W. MacBeth Boys School	S. G. Gilliland
Lucy Morrison Girls' School	Miss IdaM. Robb

HIGH SCHOOLS	PRINCIPALS
Central Collegiate	A. W Morris
Delta Collegiate	M. J. McGarvin
Technical Institute	D. W. Bates (Acting)
Central High School of Commerce	T. W. Oates
Westdale Composite School	B. L. Simpson

HAMILTON SEPARATE SCHOOL BOARD

Chairman, Rt. Rev. J. W. Englert; *Secretary*, Albert E. Ford; *Treasurer*, Rt. Rev. G. L. Cassidy.

CITY OF OTTAWA PUBLIC SCHOOL BOARD OTTAWA, ONT.

OFFICIALS

Chief Inspector, Dr. McGregor Easson; *Inspector*, Mr. Robert Westwater; *Secretary-Treasurer*, George H. Rice; *Clerk of Supplies*, J. C. Allan; *School Attendance Officer*, J. T. Armstrong; *Supt. of Buildings*, W. K. Jeffrey.

SCHOOLS	PRINCIPALS
Borden	Miss M. M. Johnston
Boys' Vocational, (Osgood)	A. M. Lee
Cambridge St.	John L. MacDonald
Cartier-Elgin	W. Roy Pharaoh
Connaught	John W. McIntosh
Crichton St.	Wm. T. MacSkimming
Devonshire	Thos. A. S. McKee
Elmdale	W. G. Strong
First Ave.	W. J. Weir
Girls' Vocational	Miss Mary Smith
Glashan	Geo. A. Church
Hopewell Ave.	John C. Wilker
Kent St.	R. Geo. Pushman
Kent St. Annex	R. Geo. Pushman
Lady Evelyn	Henry H. Carlyle

Mutchmor.....Geo. G. Croskery
Osgoode St.....M. A. L. Fusee
Percy St.....Daniel S. Kemp
Wellington St.....R. Ross Forbes
York St.....C. Bruce Bell
(*See also High Schools page 490.*)

ROMAN CATHOLIC SEPARATE SCHOOL BOARD, OTTAWA

OFFICE: GUIGUES SCHOOL—MURRAY STREET

Chairman, E. V. McCarthy, *Sec'y-Treas.*, Aimé Arvisais; *Supt. of Bldgs.*, J. Alfred Doré; *Attendance Officer*, J. E. Legault; *Inspectors*, C. A. Latour, F. J. McDonald, Adelard Gascon.

TORONTO BOARD OF EDUCATION

155 COLLEGE ST.

Business Administrator and Sec.-Treasurer, C. Harvey R. Fuller, B.A. Sc.
Superintendent of Schools, C. C. Goldring, M.A., D.Paed.
Chief Inspector Public Schools, C. C. Goldring, M.A., D. Paed.
Inspectors—*See page 492.*
Solicitor, D. Hillis Osborne, B.A.
Assistant Secretary, A. V. Ackehurst.
Chief Accountant, Albert Hodgins
Architect, C. E. C. Dyson.
Supt. of Purchasing and Supplies, A. H. Gilley.
Supt. of Maintenance, S. Woods.

PUBLIC SCHOOLS

NAME OF SCHOOL	PRINCIPAL
Adam Beck	Joseph R. Boyd
Alexander Muir	John B. Davies
Allenby	H. Kerruish
Annette Street	J.C.McLellan,B.A.,B.Paed.
Balmy Beach	N. Allen Sweetman, B.A., B.Paed.
Bedford Park	R. C. Cameron, B.A., B. Paed.
Blythwood	Clare R. Fallis, B.A., B.Paed.
Bowmore Road	G. K. Fraser.
Brant Street	Miss M. A. Robinson, B.A.
Brock Avenue	Thos. H. W. Martin, B.A., D. Paed.
Brown	Donald Macpherson, B.A.
Bruce	W. E. Fritz, B.A., B.Paed.
Carlton	E. W. Hancock, B.A.
Charles G. Fraser (Manning Ave.)	F. H. Atkinson, B.A.
Church Street	H. L. Martyn, B.A., B.Paed.
Clinton Street	W. E. Austin
Coleman Avenue	Frances M. Chassels
Cottingham Street	Miss Inez M. Wier, B.A.
Davisville	Jas. A. Code, B.A., B.Paed.
Deer Park	G. H. Gilson, B.A.
Dewson Street	R. W. Coulson, B.A.
Dovercourt	A. C. Hunter, B.A., B.Paed.
Dufferin	T. Edward Daniel, B.A.
Duke of Connaught	G. H. Riddolls, B.A., B.Paed.
Duke of York	W. Hartwick, B.A.
Earl Beatty	C. W. Scott, B.A., B.Paed.
Earl Grey	R. G. Elliott Com. spec.
Earl Grey	C. M. Rawson
Earl Kitchener	Murdock McIver.
Earlscourt	J. A. Cameron, B.A.
Eglinton	L. W. Goldring, B.A., D. Paed.
Essex Street	H. L. Matthews, B.A.
Fern Avenue	Irvine B. Perkin, B.A.
Frankland	Thomas I. Davis
General Mercer	F. A. McEwen B.A.
Givens Street	C. W. Maedel, B.A., B.Paed.
Gledhill Ave.	A. M. Ross, B.A., B.Paed.
Grace Street	John M. Brown
Hester How	Miss Minnie R. Walker.
Hillcrest	H. E. Carbin, B.A.,B.Paed.
Hodgson	E. V. Pollard, B.A.
Howard	M. W. Long
Hughes	P. C. Allen, B.A., B.Paed., Acting
Huron Street	M. C. Hart, B.A.
Indian Rd. Crescent	J. M. McEachern, B.A., B.Paed., Acting
Island	Ruth V. Dean
Jesse Ketchum	W. F. Kirk, B.A., B.Paed.
John Fisher	W. Roy Kingston.
John Ross Robertson	M. W. Nichol, B.A.
John Wanless	A.S.McKinlay, B.A., B.Paed.
Keele Street	R. A. Stewart
Kent	R. W. Nicholson, B.A., B. Paed.
Kew Beach	E. T. Barnes
Kimberley St.	J. T. Tolchard.
King Edward	H. F. Gulston, Acting
Lansdowne	Percy G. Might.
Leslie Street	Neil W. MacCallum.
Maurice Cody	M. E. Steele, B.A.
McMurrich	Roderick Roddick.
Morse Street	A. P. McNabb, B.A., B.Paed.
Niagara Street	Wm. G. Lavery, B.A., B Paed.
Norway	Chas. Manders, B.A.
Ogden	H. R. Kilty, B.A.
Orde Street	Herman McIntosh, B.A., D.Paed.
Oriole Park	Wm. J. Duncan, B.A.
Palmerston Avenue	R. K. Hall, B.A.
Pape Avenue	J. T. Russell, B.A., B.Paed.
Park	Wm. McKay, B.A., B.Paed.
Parkdale	Arthur Slater, B.A., B Paed.
Pauline Ave	E. J. Billings
Perth Avenue	O.O. Worden, B.A., D.Paed.
Queen Alexandra	Waddington Mason.
Queen Victoria	John R. Biggart, B.A., B.Paed.
Regal Road	S. Richardson, B.A., B Paed.
Roden	C. C. Swain, B.A., B.Paed.
Rose Avenue	A. A. Mason, B.A.
Rosedale	L. Newton, B.A.
Runnymede	D. W. Armstrong.
Ryerson	D. M. Davidson, B.A., B. Paed.
Sackville Street	Edith Madden
St. Clair Avenue	E. Frank Brooks
Shirley Street	W. L. Walling
Strathcona	F. G. Tobias, B.A.
Wellesley	Harvey R. Maurer
Whitney	Thos. W. Armstrong, B.A., B.Paed.
Wilkinson	Chas. E. Manning, B.A.
Williamson Road	Clarence A. Vickery, B.A.
Winchester Street	John G. Simpson, M.A., B.Paed.
Withrow Avenue	John A. Barr
High Park Forest School	S. G. Ellison, Acting
Hospital for Sick Children	Miss F.A. Chamberlain, Act'g
Children's Shelter	Miss Lily Shier
Home for Incurable Chi'dr'n	Miss Jessie MacTavish
Hospital for Convalescent Children	Myra D. Ford.
Part-time Classes (under Adolescent Act)	James Watt.
Loyal True Blue and Orange Orphanage	Murray E. Steele, B.A.
Royal Ontario Museum	Lilian J Payne, B.A., B.Paed.
Art Gallery of Toronto	Margaret E. Wilson.

COLLEGIATES AND HIGH SCHOOLS

See page 491.

TORONTO TECHNICAL SCHOOLS

CENTRAL TECHNICAL SCHOOL, Lippincott and Harbord Streets—*Principal*, James Gillespie, B.A Sc., B.Paed.
DANFORTH TECHNICAL SCHOOL, Greenwood Ave. *Principal*, Walter P. Ferguson, M.A., B. Paed.
WESTERN TECHNICAL SCHOOL, Evelyn Crescent. *Principal*, E. E. Cavell, B.A., B.Paed.
NORTHERN VOCATIONAL SCHOOL, Roehampton Ave. and Mount Pleasant Road. *Principal*, James McQueen, M.A., B.Paed.

TORONTO HIGH SCHOOLS OF COMMERCE

CENTRAL SCHOOL, Roxton Rd. & Shaw St.—*Principal*, W. G. Edward, B.A., D.Paed.
EASTERN SCHOOL Phinn and Chatham Ave., south of Danforth—*Principal*, Walter H. Keast, B.A.
WESTERN SCHOOL, Glendonwynne and Evelyn Crescent. *Principal*, E. E. Cavell, B.A., B.Paed.
NORTHERN VOCATIONAL SCHOOL. Roehampton Ave. and Mount Pleasant Road. *Principal*, James McQueen, M.A., B.Paed.

TORONTO AND SUBURBAN SEPARATE SCHOOL BOARD

477 JARVIS ST., TORONTO

Executive Officers: Secretary, E. F. Henderson, *Assessment Revisor*, J. Dillon.

BOARD OF SCHOOL TRUSTEES CHARLOTTETOWN, P.E.I.

Chairman, Ira J. Yeo, M.D., C.M.; *Secretary*, Major T. E. MacNutt, V.D.

NAMES OF SCHOOLS	NAMES OF PRINCIPALS
Prince Street	C. Fred Hine, (Acting).
West Kent	Herbert W. Yeo
Queen Square	H. N. Murphy, (Acting).
Rochford Square	Miss Christina Nelligan

MONTREAL CATHOLIC SCHOOL COMMISSION

POST OFFICE BOX 476

Executive Officers— *Chairman*, Alfred F. Larose; *Secretary*, Romeo Desjardins; *Treasurer*, Romeo Delcourt; *Director of Studies*, Trefflé Boulanger.

HIGH SCHOOL

Thomas d'Arcy McGee (For boys and girls), 220 Pine Ave. West

PRIMARY SUPERIOR SCHOOLS

Le Plateau, 3700 Calixa Lavallée Street
Saint-Viateur, 7315 de Lanaudière Street
Saint-Stanislas, 1200 Laurier Ave. East
Saint-Henri, 4105 St. James Street West.
Chomedey-de-Maisonneuve, 1820 Morgan Blvd.

PROTESTANT BOARD OF SCHOOL COMMISSIONERS

ELEMENTARY AND HIGH SCHOOLS OF MONTREAL

Administration Bldg., 3460 McTavish St.

Governing Body — The Very Rev. Malcolm A. Campbell, D.D., *Chairman; Superintendent*, H. J. C. Darragh, M.A.; *Inspectors*, H. E. England, B.A., Robert Japp, M.A.; *Secretary-Treasurer*, Sydney Scott, Esq.; *Director of the Department of Buildings*, A. H. Milne, B.Sc., M.E.I.C., P.E.Q.; *Purchasing Agent*, Leslie W. Inwood, Esq.

HIGH SCHOOL OF MONTREAL.

Rector and Master of the Royal Grammar School, Thomas Sommerville, M.A.

HIGH SCHOOL FOR GIRLS.

Rector, Thomas Sommerville, M.A.
Principal, Miss Catherine I. Mackenzie, B.A.

BARON BYNG HIGH SCHOOL.

Principal, John S. Astbury, B.A.

THE COMMERCIAL HIGH SCHOOL.

Principal, F. N. Stephen, B.A.

WEST HILL HIGH SCHOOL

Principal, H. C. Atkinson, B.A.

STRATHEARN HIGH SCHOOL

Principal, Stanley L. Scott, B.A.

WM. DAWSON HIGH SCHOOL

Principal, John F. Muir, B.A.

ELEMENTARY SCHOOLS

NAMES OF SCHOOLS	NAMES OF PRINCIPALS
Aberdeen	P. F. Ferguson, B.A.
Ahuntsic	John Perrie, B.A
Alexandra	R. F. Anderson, B.A.
Amherst	Miss V. B. Gauley
Bancroft	D. E. Pope, M.A.
Barclay	Roy P. Bissell, B.A.
Berthelet	Jas G. Bennett, B.A.
Britannia	Miss M. E. Dickson
Cartierville	Miss F. E. Watson
Connaught	Clarence R. Kneeland, B.A
Côte des Neiges	Miss Isabel V. Archibald
Crystal Springs	Miss Florence M. Simpson
Delorimier	Miss Dorothea Pickel
Devonshire	R. D. Fullerton, M.A
Drummond	Donald T. Watson
Earl Grey	E. G. Lessard.
Edward VII	H. H. Biggar, B.A.
Fairmount	W. C. R. Anderson, M.A.
Gilson	John A. Webster
Hamilton Street	W. H. Findlay
Herbert Symonds	Walter O. Briegel, B.Sc.
Iona Avenue	D. J. Gulliver, B.A.
John Jenkins	Lloyd D. Jack
Kensington	Caldwell Jacobson
Lewis Evans	R. S. Pibus, B.A.
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There are no schools under the jurisdiction of the Department of Education. The Government, through the Education Department, arranges for the education of deaf and blind children in other provinces.

There is a private school in Calgary for speech-handicapped children. The Montessori School, *Principal*, Mrs. Margaret Potts, 3236-7th St. West.

British Columbia

PROVINCIAL SCHOOL FOR THE DEAF AND THE BLIND, 4100 West 4th Ave., Vancouver, B.C. *Principal* C. E. MacDonald, LL.B., B.S., LL.D.

Manitoba

WINNIPEG DAY SCHOOL FOR THE DEAF at Wolseley School, Winnipeg, Man. *Principal:* Miss Alice Crummack. (The buildings of the former Manitoba Residential School for the Deaf have been lent to the R.C.A.F. The Manitoba country children are at the Saskatchewan School for the deaf; the Alberta children at The Mackay School in Montreal.)

The Canadian National Institute for the Blind, 995 Portage Ave., Winnipeg, operates a school for blind children who for various reasons prefer to stay in Manitoba; other blind children are sent to the Ontario School for the Blind.

New Brunswick

There are no training schools in New Brunswick.

Nova Scotia

SCHOOL FOR THE DEAF, Gottingen St., Halifax. *Principal:* Karl C. Van Allen, B.A., B.Paed.

HALIFAX SCHOOL FOR THE BLIND, Murdock Square, Halifax, N.S. *Superintendent:* Mr. E. Chesley Allen. *Principals:—Literary Dept.*, S. R. Hussey. *Music Dept.*, J. C. Williston. *Boys' Manual Training Dept.*, Miss B. M. Kerr. *Girls' Manual Training Dept.*, Miss R. Ward.

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The Institute functions in every field of blind welfare. It operates factories in order to afford employment for blind men and women. It controls tobacco stands, news stands and industrial cafeterias, which are managed by sightless merchants. It gives instruction in Braille reading and writing, typewriting and handicrafts. It supplies raw materials at cost and provides facilities for the sale of articles made by home-workers. It maintains libraries of Braille and Talking Books. Every division has a social service department, and in some of the larger cities there are residential homes and recreational centres for the use of the blind. The Institute is financed partly by governmental and municipal grants and partly by private subscriptions and bequests.

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CATHOLIC INSTITUTION FOR DEAF MUTES (L'Institution Catholique des Sourds-Muets), 7400 St. Lawrence Boulevard, Montreal. *Superior*—Rev. Lucien Pagé, c.s.v. *Préfet des études*—Rev. J. Paquin, c.s.v.

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Warden, Muriel V. Roscoe, Ph.D.; *Secretary*, Mrs. A. D. Murray, 555 Sherbrooke St. W.

Ursuline College of Arts

LONDON, ONT

Affiliated to University of Western Ontario

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Secretary, Miss Anne C. Toomey.

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677 Sherbrooke Street W., Montreal

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Conservatory of Music and Dramatic Art

(*Dept. of the Provincial Secretary, Educational Institutions Section*)
1700 rue St. Denis, Montreal

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Simcoe Conservatory of Music, Simcoe, Ont.

22 NORFOLK STREET

Principal, P. Geo. Marshall, L.R.S.M.

Toronto Conservatory of Music

See "University of Toronto. Faculty of Music"

Principal, Sir Ernest MacMillan; *Executive Officer*, Norman Wilks.

Western Ontario Conservatory of Music

Affiliated with the University of Western Ontario

LONDON, ONTARIO

Principal, Harvey Robb; *President*, H. W. Strudley; *Bursar*, Lloyd Dalgleish; *Registrar*, Helen Dunning Roadhouse.

UNITED STATES CABINET

December, 1942

Secretary of State—Cordell Hull, of Tennessee.
Secretary of the Treasury—Henry Morgenthau, Jr. of New York.
Secretary of War—Henry Lewis Stimson, of New York.
Attorney General—Francis Biddle, of Pennsylvania.
Postmaster General—Frank C. Walker, of New York.
Secretary of the Navy—Frank Knox, of Illinois.
Secretary of the Interior—Harold L. Ickes, of Illinois.
Secretary of Agriculture—Claude R. Wickard, of Indiana.
Secretary of Commerce—Jesse Holman Jones, of Texas.
Secretary of Labor—Frances Perkins, of New York.

The Executive power is vested in the President, who appoints the Cabinet.

THE UNITED STATES CONGRESS

The Legislative power is vested in the United States Congress which consists of two houses: the Senate and the House of Representatives. The Senate consists of two Members from each State, elected for six years, one-third retiring every two years. The House of Representatives is elected for two years, each State choosing one or more representatives according to population. The period of a Congress is thus two years, a newly elected House of Representatives beginning its term and one-third of the Senators retiring at the same time. Congress must assemble at least once each year.

See next page for Presidents of the United States.

PRESIDENTS AND VICE-PRESIDENTS OF THE UNITED STATES

President	*Term of Office*	*Vice-President*	*Politics*
George Washington	1789 - 1797	John Adams	Federalist
John Adams	1797 - 1801	Thomas Jefferson	"
Thomas Jefferson	1801 - 1805	Aaron Burr	Rep.-Dem.
" *Second term*	1805 - 1809	George Clinton	"
James Madison	1809 - 1813	George Clinton (d. Ap. 20, 1812)	"
" *Second term*	1813 - 1817	Elbridge Gerry (died Nov. 23, 1814)	"
James Monroe	1817 - 1825	Daniel D. Tomkins	"
John Quincy Adams	1825 - 1829	John C. Calhoun	Federalist
Andrew Jackson	1829 1833	John C. Calhoun resigned Dec. 28, 1832	Democrat
" *Second term*	1833 - 1837	Martin van Buren	"
Martin van Buren	1837 - 1841	Richard M. Johnson	"
William Henry Harrison (died April 5th, 1841)	1841 -	John Tyler	Whig
John Tyler April 6, 1841	1841 - 1845		Democrat
James K. Polk	1845 - 1849	George M. Dallas	"
Zachary Taylor (d. Jly. 10, 1850)	1849 - 1850	Millard Fillmore	Whig
Millard Fillmore, July 10	1850 - 1853		"
Franklin Pierce	1853 - 1857	Wm. R. King (d. Ap. 18, 1853)	Democrat
James Buchanan	1857 - 1861	John C. Breckinridge	"
Abraham Lincoln	1861 - 1865	Hannibal Hamlin	Republican
" *Second term* (assassinated April 15, 1865)	1865 -	Andrew Johnson	"
Andrew Johnson April 15	1865 - 1869		"
Ulysses S. Grant	1869 - 1873	Schuyler Colfax	"
" *Second term*	1873 - 1877	Henry Wilson (died Nov. 22, 1875)	"
Rutherford B. Hayes	1877 - 1881	William A. Wheeler	"
James A. Garfield (assassinated Sept. 19, 1881)	1881	Chester A. Arthur	"
Chester A. Arthur, Sept. 20	1881 - 1885		"
Grover Cleveland	1885 - 1889	Thomas A. Hendricks, (died Nov. 25, 1885)	Democrat
Benjamin Harrison	1889 - 1893	Levi P. Morton	Republican
Grover Cleveland	1893 - 1897	Adlai E. Stevenson	Democrat
William McKinley	1897 - 1901	Garret A. Hobart (died Nov. 21, 1899)	Republican
" *Second term* (assassinated Sept. 14 1901)	1901	Theodore Roosevelt	"
Theodore Roosevelt, Sept. 14	1901 - 1905		"
" *Second term*	1905 - 1909	Charles W. Fairbanks	"
William Howard Taft	1909 - 1913	James S. Sherman (died Oct. 30, 1912)	"
Woodrow Wilson	1913 - 1921	Thomas R. Marshall	Democrat
Warren G. Harding (died August 1, 1923)	1921 - 1923	Calvin Coolidge	Republican
Calvin Coolidge, Aug 2	1923 - 1925		"
" *Second term*	1925 - 1929	Charles G. Dawes	"
Herbert Clark Hoover	1929 - 1933	Charles Curtis	"
Franklin Delano Roosevelt	1933 - 1937	John Nance Garner	Democrat
" *Second term*	1937 - 1941	" "	"
" *Third term*	1941 -	Henry Agard Wallace	"

The President and Vice-President are elected for a four-year term (which ends at noon of January 20th) by a college of electors who are chosen by direct vote of the citizens in every state; the voting takes place on the Tuesday after the first Monday in November in every fourth (usually leap) year. Following this election the electors meet and give their votes at the respective state capitals on the first Monday after the second Wednesday in December. The votes of the electors are opened and counted in the presence of both Houses of Congress on the 6th day of January. In actual practice, however, the electors invariably vote unanimously for their political party's nominees for President and Vice-President although there is no constitutional requirement compelling them to do so. As soon, therefore, as the popular votes in the November election are counted in each State, the results are made public, and thus the names of the President and Vice-President can readily be forecast.

The Statutory Salary of the President is $75,000 a year; $25,000 a year is also allowed the President for official entertainment expenses. The President, however, has asked the Secretary of the Treasury (October 1942) that future payments of his salary be made in compliance with the regulations of Executive Order 9250 of October 3, 1942, which provides that no salary shall exceed $25,000 yearly after certain taxes and other deductions.

ASSOCIATIONS, SOCIETIES, ETC.

NOTE.—*The Editor is desirous of including as many important societies as possible, and would be much obliged if the secretary of any such organization, whose name does not appear, would send the information in time for next year's issue to the Editor, Canadian Almanac, 517 Wellington St., W., Toronto 2.*

Agricultural and Livestock Associations, etc.

CANADIAN FEDERATION OF AGRICULTURE
Booth Bldg. 165 Sparks St., Ottawa

President, H. H. Hannam, 28 Duke St., Toronto, Ont.; *Vice-President*, J. H. Wesson, Regina, Sask.; *Hon. Secretary*, G. G. Coote, Nanton, Alberta.; *Secretary-Treasurer*, W. E. Haskins, Booth Bldg., Ottawa.

List of Member Organizations of the above, with Secretaries:—

BRITISH COLUMBIA FEDERATION OF AGRICULTURE
Charles A. Hayden, Vernon, B.C.

ALBERTA FEDERATION OF AGRICULTURE
E. W. Brunsden, Lougheed Bldg., Calgary, Alta.

SASKATCHEWAN COOPERATIVE CONFERENCE
F. Elwason, Saskatoon, Sask.

MANITOBA FEDERATION OF AGRICULTURE
B. E. Lewis, 610 Royal Bank Bldg., Winnipeg, Man.

ONTARIO FEDERATION OF AGRICULTURE
Secretary, V. S. Milburn, 409 Huron St., Toronto, Ont.

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President, J. A. Marion, 515 Avenue Viger, Montreal, Quebec.

THE CO-OPERATIVE FEDEREE DE QUEBEC
Secretary, H. C. Bois, 130 E. Rue St. Paul, Montreal, Quebec.

MARITIME FEDERATION OF AGRICULTURE
Roy Grant, P.O. Box 368, Moncton, N.B.

P.E.I. FEDERATION OF AGRICULTURE
Secretary, W. R. Shaw, Charlottetown, P.E.I.

UNITED GRAIN GROWERS LIMITED, WINNIPEG
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DAIRY FARMERS OF CANADA
Secretary, V. S. Milburn, 409 Huron St. Toronto.

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QUEBEC CHAMBER OF AGRICULTURE
President, Abel Marion, 515 Viger Ave., Montreal, Que.; *Secretary*, J. J. Gautreau, Dept. of Agriculture, Quebec, Que.
This chamber is not affiliated with any other body

PROVINCE OF QUEBEC HORTICULTURAL FEDERATION
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CANADIAN SOCIETY OF TECHNICAL AGRICULTURISTS
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Secretary-Treasurer, Allan C. Fraser, Journal Bldg., Ottawa, Ont.

ONTARIO WHOLE MILK PRODUCERS' LEAGUE
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ONTARIO CROP IMPROVEMENT ASSOCIATION
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(with which are affiliated 300 Societies)
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President, Dr. S. R. McKelvey, Beeton; *Secretary*, J. A. Carroll, Parliament Bldgs., Toronto; *Treasurer*, M. B. Cochran, Almonte.

ONTARIO HORTICULTURAL ASSOCIATION
(with which are affiliated nearly 275 Societies)
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(83 branches affiliated)
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ONTARIO CATTLE BREEDERS' ASSOCIATION

ONTARIO HORSE BREEDERS' ASSOCIATION

ONTARIO PROVINCIAL WINTER FAIR

ONTARIO STALLION ENROLMENT BOARD

ONTARIO POULTRY ASSOCIATION

ONTARIO POULTRY CONFEDERATION

ONTARIO SWINE BREEDERS' ASSOCIATION

ONTARIO BERKSHIRE BREEDERS' SOCIETY

ONTARIO TAMWORTH BREEDERS' SOCIETY

ONTARIO SHEEP BREEDERS' ASSOCIATION
Secretary-Treasurer of above, L. E. O'Neill, Director Livestock Branch, Parliament Bldgs., Toronto.

ONTARIO LARGE YORKSHIRE BREEDERS' SOCIETY
Secretary-Treasurer, W. P. Watson, Parliament Bldgs., Toronto.

CANADIAN NATIONAL LIVE STOCK RECORDS, OTTAWA

Director, R. G. T. Hitchman. *Assistant Director*, A. R. Dawson.

This organization records the registration and transfers of its member organizations which are shown below, with names of secretaries.

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J. A. Lafortune, 152 Notre Dame St. E., Montreal, Que.

CLYDESDALE HORSE ASSOCIATION OF CANADA

CANADIAN HACKNEY HORSE SOCIETY
J. W. Wheaton, 21 King St. E., Toronto, Ont.

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H. D. Smith, R.R. 1, Ancaster, Ont.

CANADIAN SHEEP BREEDERS' ASSOCIATION
R. W. Wade, 144 Church St., Weston, Ont.

CANADIAN PONY SOCIETY
Charles Gilbert, 58 St. George St., Toronto, Ont.

CANADIAN HUNTER SOCIETY
Lt.-Col. F. Moss, 27 Castle Frank Crescent, Toronto, Ont.

CANADIAN SHORTHORN ASSOCIATION
H. R. White, Gumner Bldg., Guelph, Ont.

CANADIAN THOROUGHBRED HORSE SOCIETY
J. R. Robinson, Room 610, 372 Bay St., Toronto, Ontario.

CANADIAN STANDARD BRED HORSE SOCIETY
Hal. B. Watson, 215 Wellesley St., Toronto, Ont.

CANADIAN SWINE BREEDERS' ASSOCIATION
R. W. Wade, 144 Church St., Weston, Ont.

CANADIAN GALLOWAY ASSOCIATION

CANADIAN FRENCH COACH HORSE BREEDERS' ASS'N

CANADIAM SHIRE HORSE ASSOCIATION

CANADIAN SUFFOLK HORSE SOCIETY

CANADIAN NATIONAL POULTRY RECORD ASSOCIATION
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CANADIAN NATIONAL SILVER FOX BREEDERS' ASS'N
T. D. Carruthers, Summerside, P.E.I.

CANADIAN PERCHERON ASSOCIATION
Archie Pedden, R.R. No. 6, Strathroy, Ontario.

CANADIAN RED POLL ASSOCIATION
P. J. Hoffmann, Annaheim, Sask

CANADIAN AYRSHIRE BREEDERS' ASSOCIATION
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CANADIAN BELGIAN HORSE ASSOCIATION
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CANADIAN CATTLE BREEDERS' ASSOCIATION

CANADIAN HORSE BREEDERS' ASSOCIATION
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CANADIAN GOAT SOCIETY
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THE EASTERN CANADA LIVE STOCK UNION
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Secretary, A. G. Turney, Fredericton.

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N. S. SHEEP BREEDERS' ASSOCIATION
Sec.-Treas., J. A. Steele, Truro, N.S.

N.S. BRANCH OF HOLSTEIN-FRIESIAN ASS'N. OF CANADA
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MARITIME STOCK BREEDERS' ASSOCIATION
Sec., C. F. Bailey, Fredericton, N.B.

NOVA SCOTIA GUERNSEY BREEDERS' CLUB
Sec., Roy Grant, c/o Canadian Livestock Co-operative, Moncton, N.B.

NOVA SCOTIA JERSEY CLUB
Secretary, Albert Whittaker, Chegoggin.

MARITIME SHORTHORN ASSOCIATION
Secretary, R. D. Gibert, 576 Main St., Moncton.

NOVA SCOTIA SWINE BREEDERS' ASSOCIATION
Secretary, M. D. MacCharles, Pictou, N.S.

NOVA SCOTIA POULTRY INDUSTRY COMMITTEE
Secretary, J. F. Haggerty, Dom. Dept. Agriculture, Box 891, Halifax.

MARITIME EXHIBITIONS ASSOCIATION
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WEST NOVA SCOTIA SHORTHORN ASSOCIATION
Secretary, David Petrie, Grafton, N.S.

CENTRAL NOVA SCOTIA SHORTHORN BREEDERS
Secretary, J. A. Steele, Truro, N.S.

MARITIME HEREFORD BREEDERS' ASSOCIATION
Secretary, J. A. Steele, Truro, N.S.

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Supt., N. C. MacKay, Dept. Agriculture, Legislative Bldg., Winnipeg

MANITOBA BEEKEEPERS' ASSOCIATION
Secretary, E. B. Chown, Aldous Bldg., Winnipeg, Man.

MANITOBA DAIRY ASSOCIATION
Secretary, L. A. Gibson, Dept. Agriculture, Legislative Building, Winnipeg.

MANITOBA DAIRY CATTLE BREEDERS' ASSOCIATION

MANITOBA LIVESTOCK BOARD

CATTLE BREEDERS' ASSOCIATION OF MANITOBA

HORSE BREEDERS' ASSOCIATION OF MANITOBA

MANITOBA SWINE BREEDERS' ASSOCIATION
Secretary, J. R. Bell, Department of Agriculture, Legislative Bldg., Winnipeg.

MANITOBA SEED GROWERS' ASSOCIATION
Secretary, D. M. McLean, Department of Agriculture, Legislative Bldg. Winnipeg.

MANITOBA HORTICULTURAL ASSOCIATION
Secretary, C. R. Ure, Dept. of Agriculture, Legislative Building, Winnipeg.

MANITOBA POULTRY BREEDERS' ASSOCIATION
Secretary, Geo Coleman, Brandon.

SHEEP BREEDERS' ASSOCIATION OF MANITOBA
Secretary, G. O. Watkins, Dept. of Agriculture, Legislative Building, Winnipeg.

CATHOLIC FARMERS' UNION
President, Abel Marion, 515 Viger Ave., Montreal, Que.; *Secretary*, Gerard Filion, 515 Viger Ave., Montreal, Que.

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463 Confederation Bldg., Ottawa.
Established in 1931 to co-ordinate the work of boys' and girls' farm clubs in Canada.
President, S. C. Wright, Department of Agriculture, Charlottetown, P.E.I.; *Vice-President*, R. S. Hamer, Director, Production Service, Dominion Department of Agriculture, Ottawa, Ont.; *General Secretary*, A. E. MacLaurin, 463 Confederation Building, Ottawa, Ont.

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122 Wellington St., Ottawa

Authorized by Minister of National Defence for Air to raise and maintain squadrons of Air Cadets.

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President, K. M. Cameron, M.E.I.C., Ottawa, Ont.; *Treasurer*, Col. E. G. M. Cape, M.E.I.C., Montreal, Que.; *General Secretary*, L. Austin Wright, M.E.I.C., 2050 Mansfield St., Montreal, Que.; *Assistant General Secretary*, Louis Trudel, M.E.I.C., 2050 Mansfield St., Montreal, Que.

25 branches throughout Canada.

The following provincial bodies have co-operative agreements with the above:—

The Association of Professional Engineers of Saskatchewan; The Association of Professional Engineers of Nova Scotia; The Association of Professional Engineers of Alberta; The Association of Professional Engineers of New Brunswick.

The Dominion Council of Professional Engineers

President, W. P. Dobson (Ontario); *Vice-President*, P. Burke-Gaffney (Manitoba); *Secretary-Treasurer*, Major M. Barry Watson, 350 Bay Street, Toronto.

The co-ordinating body of the eight provincial professional Associations which control the registration and licensing of Professional Engineers in their respective Provinces, as follows:—

THE ASSOCIATION OF PROFESSIONAL ENGINEERS OF ALBERTA

President, S. G. Coultis, Manager, Valley Pipe Line Co. Ltd., 604 Second St. West, Calgary, Alta.; *Registrar*, Professor W. E. Cornish, c/o Electrical Engineering, University of Alberta, Edmonton.

ASSOCIATION OF PROFESSIONAL ENGINEERS OF THE PROVINCE OF BRITISH COLUMBIA

Registrar, A. D. Creer, 929-930 Birks Building, Vancouver, B.C.

THE ASSOCIATION OF PROFESSIONAL ENGINEERS OF THE PROVINCE OF MANITOBA

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President, A. A. Turnbull, Plant Engineer N.B. Telephone Co., Ltd., Saint John, N.B. *Secretary-Registrar*, C. C. Kirby, P.O. Box 24, Saint John, N.B.

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THE ASSOCIATION OF PROFESSIONAL ENGINEERS OF THE PROVINCE OF ONTARIO

President, Warren C. Miller, B.Sc.; *Registrar*, M. Barry Watson, B.A.Sc., C.E., M.E.; *Secretary-Treasurer*, Walter McKay, B.A., 350 Bay St., Toronto 2.

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CORPORATION OF PROFESSIONAL ENGINEERS OF QUEBEC

President, J. A. McCrory, Shawinigan Engineering Co. 107 Craig Street West, Montreal; *Secretary-Treasurer*, Major C. C. Lindsay, 159 Craig Street West, Montreal; *Registrar*, C. Leroux Dufort, 354 St. Catherine Street East, Montreal.

THE ASSOCIATION OF PROFESSIONAL ENGINEERS OF SASKATCHEWAN

President, A. P. Linton, Dept. of Highways, Regina, Sask., *Acting Secretary-Treasurer*, Stewart Young, P.O. Box 101, Regina, Sask.

The English-Speaking Union of the British Empire

Headquarters, Dartmouth House, Berkeley Square, London, W.1.

Canadian Headquarters, 169 Yonge St., Toronto; *Ontario Branch President*, Frederick E. Robson; *Honorary Secretary*, G. W. Wildblood; *Honorary Treasurer*, T. Fleming.

Branch President, Montreal, Eric A. Cushing, 437 St. James St. West.

Entomological Society of Ontario

President, H. G. Crawford, Dept. of Agriculture, Ottawa; *Sec.-Treas. and Librarian*, A. W. Baker, Ontario Agricultural College, Guelph; *Editor Canadian Entomologist*, W. J. Brown, Entomological Branch, Ottawa.

Exhibitions and Fairs

In Ontario Fall Fairs are held under the auspices of local Agricultural Societies. For dates and further information apply J. A. Carroll, Supt. of Agricultural Societies, Parliament Buildings, Toronto. For other Provinces, apply to Provincial Departments of Agriculture.

THE CANADIAN ASSOCIATION OF EXHIBITIONS

Permanent Secretary W. D. Jackson, 315 Richmond Bldg., London, Ont.

WESTERN CANADA ASSOCIATION OF EXHIBITIONS

President, A. H. McGuire, Calgary, Alta.; *Secretary*, S. W. Johns, Manager Exhibition, Saskatoon, Sask.

The following list gives principal Exhibitions and principal Winter Fairs, place held, Secretary or Manager:—

ONTARIO:—Canadian National Exhibition, Toronto. *General Manager*, Elwood A. Hughes; *Secretary*, T. G. Dalglish, C. A., Lumsden Bldg., 7th Floor Yonge and Adelaide Sts., Toronto 2. No Exhibition was held in 1942; the grounds and buildings are occupied for the duration by the armed forces.

Central Canada Exhibition, Ottawa. H. H. McElroy.

Peterboro Industrial Exhibition, Peterboro. Allan T. Brown.

Western Fair, London. W. D. Jackson.

WINTER FAIRS

Royal Agricultural Winter Fair, Toronto. William A. Dryden.

Ontario Provincial Winter Fair, Guelph. L. E. O'Neill, Department of Agriculture, Toronto

Ottawa Winter Fair, Ottawa. H. H. McElroy.

ALBERTA: — Calgary Exhibition and Stampede, Calgary. Chas. Yule.

Edmonton Exhibition, Edmonton. P. W. Abbott.

Class "B" Fairs—

Red Deer, D. W. Robertson.

Vermilion, S. C. Heckbert.

Vegreville, J. Fitzallen

Lloydminster, G. M. Cook.

BRITISH COLUMBIA:—British Columbia Fairs Assoc'n, *Secretary*, Wm. J. Bonavia, Victoria, B.C.

Class "A"—

Vancouver— Vancouver Exhibition Association. *General Manager*, S. C. McLennan, Hastings Park, Vancouver, B.C.

Victoria— B. C. Agricultural Association, *General Manager*, W. H. Mearns, Willows Park, Victoria, B.C.

Class B:—

Armstrong—Interior Provincial Exhibition Assoc'n. *Manager*, Mat Hassen, Armstrong, B.C.

Chilliwack—Chilliwack Agricultural Association, E. H. Barton, Chilliwack, B.C.

Kamloops — Kamloops Exhibition Association, *Manager*, J. R. Colley, Box 249, Kamloops, B.C.

SASKATCHEWAN:—*Class "A," Fairs*—

Regina, The Regina Agricultural and Industrial Assoc'n, Ltd. D. T. Elderkin.

Saskatoon, Saskatoon Exhibition Ass'n Ltd., Sid. W. Johns.

Class "B"— Moose Jaw, Moose Jaw Exhibition Assoc'n., Ltd. Geo. D. Mackie.

Estevan, Estevan Agric. Society. Irvin Dean.

Weyburn, Weyburn Agric. Society. F. C. Zabel.

Yorkton, Yorkton Agric & Industrial Exh. Assoc'n. Miss A. Draftenza.

Melfort, Melfort Agric. Society, Wm. Rodger.

Lloydminster, Lloydminster Agric. Exhibition Assoc'n. G. M. Cook.

North Battleford, North Battleford Agric. Soc. F. Wright.

Prince Albert, Prince Albert Agricultural Society. J. P. Curror.

MANITOBA:—Provincial Exhibition of Manitoba, Brandon. Miss B. M. Benson.

Also Class "B" Exhibitions as follows:

Portage la Prairie Industrial Exhibition. Keith Stewart.

Dufferin Agric. Society Exhibition, Carman. Gordon Peck, Carman, Man.

Dauphin Agric. Society Exhibition, Dauphin. Dr. O. McGuirk.

NEW BRUNSWICK—*Class "A" Fair*—

Saint John, Saint John Exhibition. M. A. Gray, (*Acting Sec.-Treas.*)

Class "B" Fairs.—

Fredericton, Fredericton Exhibition. C. L. Sypher.

Chatham, Miramichi Exhibition. H. B. Macdonald.

No Exhibitions were held in 1939, or since, due to use of buildings for military purposes.

NOVA SCOTIA:—*Class "A" Fairs*—Nova Scotia Provincial Exhibition, Halifax.

Maritime Winter Fair, Amherst.

Both Discontinued for Duration of War.

QUEBEC:— Quebec Provincial Exhibition, Quebec. Emery Boucher.

Canada's Great Eastern Exhibition, Sherbrooke. Norrey W. Price.

Ormstown, Ormstown Spring Show. W. G. McGerrigle.

Lachute, Lachute Exhibition. Alex. Bothwell.

Rimouski, Exposition du Bas St-Laurent. Alfred Dubé, Beauséjour.

Roberval, Exposition de Roberval. J. E. Boily.

St-Hyacinthe, Exposition de St-Hyacinthe. A. R. Demers.
Trois-Rivières, Assoc. Exposition Trois-Rivières, Ltée, J. A. Trudel, N.P., *Sec.*
Ste. Scholastique, Exposition Regionale de Ste. Scholastique, Deux-Montagnes. J. Leo Beaudet.
PRINCE EDWARD ISLAND:—Prince Edward Island Exhibition, Charlottetown. J. W. Boulter.

Federated Women's Institutes of Canada

President, Mrs. H. A. Dunham, Havelock, N.B.; *Recording Secretary*, Mrs Scott Trenholm, Grand Pre, N.S.; *Corresponding Secretary*, Mrs. Earl Saunders, Havelock, N.B..; *Treasurer*, Mrs. L. B. Mellish, Montague, P.E.I.; *Publicity Director*, Mrs J.F. Price, 4678-West Fourth Ave., Vancouver, B.C.

Fellowship for a Christian Social Order

Acting President, Professor David Cass-Beggs, 78 Chestnut Park Road, Toronto, Ontario; *President*, Professor Gregory Vlastos (Absent on Military Service); *General Secretary*, Rev. J. Morton Freeman, 677 Spadina Avenue, Toronto, Ontario; *Field Secretary*, Rev. R. Alex Cameron, 677 Spadina Avenue, Toronto, Ontario.

The Financial Statisticians' Association of Toronto

Secretary, J. Dumaresq Smith, c/o Lape Cadillac Gold Mines, Ltd., 100 Adelaide St. W., Toronto.
The Association is inactive during the war.

French-Canadian Catholic Societies in Quebec

L'ACTION SOCIALE CATHOLIQUE DE QUEBEC

A Catholic association for social action.

Provisional Director, Rév. E. Dumais; *Secretary*, (for men) Oscar Hamel, N.P.; (for women) Miss J. Talbot, 3 boulevard Charest, Quebec City.

LA LIGUE DU DIMANCHE

A league to promote Sunday observance.

President, Henri Boisvert, N.P.; *Secretary*, Aimé Deraspe, 3 boulevard Charest, Quebec City.

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A league to bring about a morally better cinematographic production.

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LA LIGUE CATHOLIQUE FEMININE DU CANADA

A Catholic Action women s League.

President, Miss Georgina Lefaivre; *Secretary*, Miss Pierrette Lemay, 3 boulevard Charest, Quebec City.

LA LIGUE CATHOLIQUE FÉMININE (DIOCESAN COMMITTEE)

President, Mrs. Jos. Matte; *Secretary*, Miss Thérèse Morisset, 3 boulevard Charest, Quebec City.

LA FEDERATION DES LIGUES DU SACRE-COEUR

A Catholic Action league for men.

President, Hon. juge J. A. Prévost; *Secretary*, Jean-Paul Lemieux, 3 boulevard Charest, Quebec City.

L'OEUVRE DE PROTECTION DE LA JEUNE FILLE

An association for the protection of young girls working in the city and having no relatives.

Director, Miss Y. de Neuville, 19 St. Ursule St., Quebec City.

LES SYNDICATS CATHOLIQUES

A group of catholic syndicates or unions of every kind of workers.
President for the Quebec District, Gérard Picard; *Secretary*, Omer Pagé, 19 Caron St., Quebec City.

LE CERCLE MARIE-ROLLET DES INSTITUTRICES

A professional association for catholic feminine teachers of Quebec city.
President, Miss Marguerite Laroche, Palais Montcalm, Quebec City.

L'ASSOCIATION DES GARDES-MALADES CATHOLIQUES LICENCIEES DE LA PROVINCE DE QUEBEC

An association for catholic licensed nurses of the Province of Quebec.

Director, Rev'd Mother St. Florida, 202 St. François St., Quebec City.

L'ASSOCIATION CATHOLIQUE DES HOPITAUX (SECTION QUÉBECOISE)

The Quebec section of the Catholic Hospital Association of Canada.

Director, Rev'd Mother St. Florida, 202 St. François St. Quebec City.

L'ASSOCIATION CATHOLIQUE DES VOYAGEURS DE COMMERCE DU CANADA

The Quebec Section of the Canadian Catholic Commercial Travellers Association.

President, J. Placide Bellavance, 36, Sheppard, Sillery; *Secretary*, Maurice Allaire, 11, Racine, Quebec City.

L'UNION CATHOLIQUE DES CULTIVATEURS

The Quebec Section of the Catholic Farmers Union.

Director, Mgr. Auguste Boulet, P.A., Ecole d'Agriculture, Ste-Anne de la Pocatière, Kamouraska.

FEDERATION DES GUIDES CATHOLIQUES

The Girl Guides Federation

President, Mrs. G. S. Marceau, 15 des Remparts, Quebec.

LA SOCIÉTÉ ST-VINCENT DE PAUL

President, Hon. juge Thomas Tremblay, 104, des Braves, Quebec City.

LES JEUNESSES CATHOLIQUES

A general youth organization of Catholic action.
For Boys:
President, Lucien Darveau; *Secretary*, René Bazin.
For Girls:
President, Miss Jacqueline Coulombe; *Secretary*, Miss M. Berthe Talbot.

The Girl Guides Association

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President, Mrs. Edwin Crockett, 575 Avenue Rd., Toronto; *Vice President*, Mrs. John F. Hobkirk, 14 Ivor Road, York Mills, Ont.; *Hon. Secretary and Treasurer*, Mrs. M. K. Rowe, 69 Oriole Road, Toronto.

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President, E. N. Kennedy, Edmonton; *Sec.-Treas.*, W. H. A. Thomson, Edmonton.

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MONTREAL PROFESSIONAL GOLFERS ALLIANCE

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ONTARIO GOLF ASSOCIATION

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THE MARITIME PROVINCES GOLF ASSOCIATION

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GOLF GREENKEEPERS ASSOCIATION OF ONTARIO

President, H H Hawkins, Lakeview Golf Club, Toronto; *Secretary*, J. Austin, Royal York Golf Club, Toronto.

Gyro International

(In Canada)

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Succeeding The Canadian Social Hygiene Council
111 Avenue Road, Toronto
General Director, Dr. Gordon Bates; *Assistant to General Director*, Miss Mabel Ferris.

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(*Formerly The Single Tax Association of Canada*)
President, H. Hogg, 991 Bay St., Toronto; *Secretary-Treasurer*, E. J. Farmer, 991 Bay St., Toronto.

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Secretary-Treasurer, Doctor Harvey Agnew, Secretary, Department of Hospital Service, Canadian Medical Association, 184 College St., Toronto, Ontario.

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ALBERTA HOSPITAL ASSOCIATION, Mr. Frank Swain, High River, Alberta.

BRITISH COLUMBIA CONFERENCE OF CATHOLIC HOSPITALS, *Secretary*, Sister Columkille, St. Paul's Hospital, Vancouver, B. C.

BRITISH COLUMBIA HOSPITALS ASSOCIATION, Mr. J. H McVety, 411 Dunsmuir St., Vancouver, B.C.

MANITOBA HOSPITAL ASSOCIATION, Mr. E. Gagnon, St. Boniface, Manitoba.

MARITIME CONFERENCE OF CATHOLIC HOSPITAL ASSOCIATION, Sister M. Ursula, Charlottetown Hospital, Charlottetown, P.E.I.

MARITIME HOSPITAL ASSOCIATION, Miss Ruth C. Wilson, Moncton City Hospital, Moncton, N.B.

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This organization is a non-profit community service comprehensive hospitalization on a prepayment and voluntary subscription basis. The rates and benefits are approved by the Minister of Health for Ontario and the Plan is sponsored by the Ontario Hospital Association, Incorporated.

Head Office, 36 Toronto Street, Toronto. N. H. Saunders, *Director*.

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Managing Director, Jack W. Connell, King Edward Hotel, Toronto, Ont.

Imperial Order Daughters of the Empire and Children of the Empire (Junior Branch)

National President, Mrs. W. B. Horkins, 210 Dunvegan Road, Toronto; *Secretary*, Mrs. L. B Smart, 6 Collegeview Ave., Toronto; *Head Office*, 182 Lowther Ave., Toronto 4, Ont.

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Temple Bldg., Toronto

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Director-General: Chairman of Mooseheart Governors, James J. Davis, Pittsburgh, Pa., *Regional Director for Canada*, Norman G. Heyd, Toronto, Ont., Canada; *Supreme Secretary*, Malcolm R. Giles, Mooseheart, Illinois.

Loyal True Blue Association

Supreme Grand Master, Jas. A. Stewart, 65 Westmount Ave., Toronto, Ont.; *Supreme Grand Secretary*, Mrs. Adeline Simpson, 18 Extra St., Guelph, Ont.; *Supreme Grand Treasurer*, C. M. Carrie, 619 Euclid Ave., Toronto, Ont.

Next Session, St. Catharines, Ont., August 31, 1943.

Lumbermen's Safety Association

(Workmen's Compensation)

President, B. F. Merwin, Sudbury, Ont.; *Secretary*, ...Fraser Bldg., Ottawa, Ont.

The Maccabees

5057 Woodward Ave., Detroit, Mich.

Provincial Managers: Ontario, Frank Garber, 316 Bloor Bldg., Toronto, Ont.; *Quebec*, Walter Macklin, 1405 Peel St., 215 Marine Bldg., Montreal, Que.; *British Columbia*, J. B. Love, 422 Rogers Bldg., Vancouver, B.C.; *Alberta*, James S. Green, Alberta Corners, Suite 3, Calgary, Alta.

Manitoba Educational Association

Hon. Sec.-Treas., L. E. Walker, 95 Lenore St., Winnipeg; *Secretary*, L. J. Crocker, 95 Lenore St., Winnipeg.

Maritime Religious Education Council

147 PRINCE WILLIAM STREET, ST. JOHN, N. B.

Chairman of General Board, Dr. G. J. Trueman, Sackville, N.B.; *Treasurer*, Mr Curtis H. Chipman, Bedford, N.S.: *Boys' Work Secretary*, Rev. M. Allen Gibson; *Associate Field Secretaries: Baptist*—Rev. A. Gibson, Wolfville, N.S.; *United*—Rev. W. S. Godfrey, Sackville, N.B.

Masonic Order

GRAND LODGE OF ALBERTA A.F. AND A.M

Grand Master, M.W. Bro. F. P. Galbraith (29) Red Deer; *Grand Treasurer*, R. W. Bro. A. J. Davis (23), Calgary; *Acting Grand Secretary*, V. W. Bro. David Patterson (83) Masonic Temple, Calgary; *Grand Registrar*, R. W. Bro. Wm. T. Coote (11), Edmonton.

GRAND LODGE OF BRITISH COLUMBIA A.F. AND A.M.

Grand Master, W. P. Marchant, Victoria; *Grand Treasurer*, Harry H. Watson, Vancouver; *Grand Secretary*, Frank S. McKee, 692 Seymour Street, Vancouver, B.C.

GRAND LODGE OF MANITOBA A.F. AND A.M.

Grand Master, Stanley H. Fahrni, Gladstone; *Grand Treasurer*, Alex. Burgess, Winnipeg; *Grand Secretary*, J. H. G. Russell, Winnipeg.

GRAND CHAPTER
ROYAL ARCH MASONS OF CANADA

Grand First Principal, L. F. Stephens, K.C., Hamilton, Ont.; *Grand Treasurer*, Dr. W. G. Price, Port Credit; *Grand Scribe E.*, Edwin Smith, London. Office: Temple Bldg., Toronto 2 Next Annual Convocation at Toronto, Ont., April 27, 28, 29, 1943.

GRAND CHAPTER
ROYAL ARCH MASONS OF MANITOBA

Grand Scribe E., A. Armstrong, 906 Confederation Life Bldg., Winnipeg.

GRAND LODGE OF NEW BRUNSWICK A.F. AND A.M.

Grand Master, James S. Hoyt, Saint John, N.B.; *Grand Treasurer*, Herman E. Sullivan, Saint John; *Grand Secretary*, Robert D. Magee, Masonic Temple, Saint John, P.O. Box 430.

GRAND LODGE OF NOVA SCOTIA A.F. AND A.M.

Grand Master, M.W. Bro. Geoffrey Stevens (51); *Grand Treasurer*, R. W. Bro. G. S. Wright (10), Halifax; *Grand Secretary*, R. W. Bro. James C. Jones (1), Halifax.

GRAND LODGE A.F. AND A.M. OF CANADA, IN THE PROVINCE OF ONTARIO

Grand Master, M.W. Bro J. A. McRae, Kingston; *Deputy Grand Master*, R. W. Bro. T. C. Wardley, Elora; *Grand Treas.*, M. W. Bro. W. J. Dunlop, Toronto; *Grand Secretary*, R. W. Bro. E. G. Dixon, Drawer 217, Hamilton.

The 88th Annual Communication will be held in Toronto, July 21st, 1943.

GRAND LODGE OF PRINCE EDWARD ISLAND A.F. AND A.M.

Grand Master, E. H. McFarlane, P.O. Box 239, Pictou, N.S.; *Grand Treasurer*, Wm. J. Drake, P.G.M., Charlottetown; *Grand Secretary*, L. A. McDougall, P.O. Box 112, Charlottetown.

The 68th Annual Communication will be held at Charlottetown, P.E.I., on fourth Wednesday in June, 1943.

GRAND LODGE OF QUEBEC A.F. AND A.M.

Grand Master, M. W. Bro. Wm. Carswell, Montreal; *Grand Treasurer*, W. Bro. Arthur Cross, Montreal; *Grand Secretary*, M. W. Bro. W. W. Williamson, 350 Kensington Ave., Westmount; *Grand Registrar*, R. W. Bro. J. Hatrick, Montreal.

GRAND LODGE OF SASKATCHEWAN A.F. AND A.M.

Grand Master, Douglas Fraser, Regina; *Grand Treasurer*, A. C. Garner, Regina; *Grand Secretary*, Robt. A. Tate, P.O. Box 246, Regina.

Medical Organizations

THE MEDICAL COUNCIL OF CANADA

(Grants qualification of L.M.C.C. Licentiates are eligible for licence in all provinces without further examination).

President, Dr. H.D.Johnson, Charlottetown, P.E.I.

Registrar, John F. Argue, M.D., 180 Metcalfe St. Ottawa, Ont.

PROVINCIAL LICENSING BODIES

COLLEGE OF PHYSICIANS AND SURGEONS OF ALBERTA, *Registrar*, Dr. Geo. R. Johnson. *Asst. to Registrar*, W. G. Hunt, Langman Bldg., Calgary.

COLLEGE OF PHYSICIANS AND SURGEONS OF BRITISH COLUMBIA, *Registrar*, Dr. A. J. MacLachlan, Vancouver, B.C.

COLLEGE OF PHYSICIANS AND SURGEONS OF MANITOBA, *Registrar*, Dr. W. G. Campbell, 605 Medical Arts Bldg., Winnipeg.

COUNCIL OF PHYSICIANS AND SURGEONS OF NEW BRUNSWICK, *President*, Dr. P. C. LaPorte, Edmundston, N.B.; *Registrar*, Dr. J. M. Barry, 182 Princess St., Saint John, N.B.

PROVINCIAL MEDICAL BOARD OF NOVA SCOTIA, *Registrar*, Dr. H. L. Scammell, c/o Workmen's Compensation Board of Nova Scotia, Halifax, N.S.

COLLEGE OF PHYSICIANS AND SURGEONS OF ONTARIO, *Registrar*, Dr. Robert T. Noble, 566 University Ave., Toronto 2.

THE MEDICAL COUNCIL OF PRINCE EDWARD ISLAND *Registrar*, Dr. H. D. Johnson, 275 Richmond St., Charlottetown.

COLLEGE OF PHYSICIANS AND SURGEONS OF THE PROVINCE OF QUEBEC, *President*, Dr. J. E. Desrochers, 4305 St. Hubert St., Montreal. *Registrar*, Dr. Jean Paquin, 1896 Dorchester St. West, Montreal.

COLLEGE OF PHYSICIANS AND SURGEONS OF SASKATCHEWAN (Canadian Medical Association, Saskatchewan Division), *Registrar*, A. W. Argue, M.D., 404 Birks Bldg., Saskatoon.

PRINCIPAL VOLUNTARY MEDICAL ASSOCIATIONS

CANADIAN MEDICAL ASSOCIATION, *Gen. Secretary*, Dr T. C. Routley, 184 College St., Toronto 2, Ont.; *Associate Secretary*, Harvey Agnew, M.D.

Provincial Divisions of the Canadian Medical Association

BRITISH COLUMBIA DIVISION, *Hon. Sec.-Treas.*, Dr. G. D. Matthews: *Executive Secretary*, Dr. M. W. Thomas, 925 W. Georgia St., Vancouver.

ALBERTA DIVISION, *Hon. Secretary*, Dr. George R. Johnson; *Associate Secretary*, W. G. Hunt, Langham Bldg., Calgary.

SASKATCHEWAN DIVISION, Dr. A. W. Argue, 307 Birks Bldg., Regina, Saskatchewan.

MANITOBA DIVISION, *Secretary*, Dr. W. E. R. Coad, 102 Medical Arts Bldg., Winnipeg.

ONTARIO DIVISION, *Secretary*, Dr. A. D. Kelly; *Assistant Secretary*, Dr. J. W. McCutcheon, 184 College St., Toronto 2.

QUEBEC DIVISION, *Secretary*, Dr. A. W. Young, Medical Arts Bldg., Montreal.

NOVA SCOTIA DIVISION, *Secretary*, Dr. H. G. Grant, Dalhousie Public Health Clinic, Morris St., Halifax.

NEW BRUNSWICK DIVISION, *Secretary*, Dr. A. S. Kirkland, Saint John.

PRINCE EDWARD ISLAND DIVISION, *Secretary*, Dr. E. S. Giddings, 181 Kent St., Charlottetown.

ROYAL COLLEGE OF PHYSICIANS AND SURGEONS OF CANADA, *Honorary Secretary*, Dr. Warren S. Lyman. Room 3018, National Research Laboratories, Sussex Street, Ottawa, Ontario.

FRENCH SPEAKING PHYSICIANS ASSOCIATION OF NORTH AMERICA (Association des Médecins de langue française de l'Amérique du Nord), *Secretary*, Dr. Donatien Marion, 326 Blvd. St. Joseph E., Montreal, Que.

MEDICAL SOCIETY OF QUEBEC, *Secretary*, de la Broquerie Fortier, M.D., 611 St. Jean, Quebec.

CANADIAN MEDICAL PROTECTIVE ASSOCIATION, *Sec.-Treas.*, Dr. T. L. Fisher, 180 Metcalfe Street, Ottawa, Canada.

CANADIAN PUBLIC HEALTH ASSOCIATION, *Honorary Secretary*, Dr. John T. Phair, Parliament Buildings, Toronto, Ont.; *Executive Assistant*, Mr. R. L. Randall, 111 Avenue Road, Toronto, Ont.

CANADIAN ASSOCIATION OF OCCUPATIONAL THERAPY, *President*, Dr. Goldwin Howland, Medical Arts Building, Toronto; *Hon. Secretary*, W. J. Dunlop, B.A., P.Paed., F.C.I., LL.D., University of Toronto, Toronto; *Executive Secretary*, Miss Helen P. LeVesconte, 490 Summerhill Ave., Toronto; *Treasurer*, Miss Grace Brown, 8 Powell Ave., Toronto.

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ASSOCIATED MEDICAL SERVICES INCORPORATED, 615 Yonge St., Toronto, *President*, Dr. H. W. Baker, Woodstock, Ont.; *Managing Director*, Dr. J. A. Hannah; *Secretary-Treasurer*, Mr. K. W. Atcheson,

This organization arranges for a comprehensive medical service on a non-profit, prepayment and voluntary subscription basis. The plan is approved by the Ontario Medical Association.

WINDSOR MEDICAL SERVICES INC., *President*, Dr. W. M. Master, 929 Wyandotte E., Windsor, Ont.; *Secretary*, Dr. G. H. Shepherd, Medical Arts Building, Windsor.

The purposes of this organization are similar to the one above as applied to Essex County.

PLAN FOR HOSPITAL CARE

ONTARIO HOSPITAL ASSOCIATION, *See under "Hospital Associations", page 551.*

BRITISH COLUMBIA PUBLIC HEALTH INSURANCE COMMISSION. (*See page 340*).

Moderation League of Ontario

President, R. H. Greer, K.C.; *Executive Secretary*. H. S. Pritchard, Room 503, 350 Bay Street, Toronto.

Motor Leagues

See Automobile Clubs, page 537.

Music and Dramatic Organizations

MUSIC

THE EDMONTON CIVIC OPERA SOCIETY, *President*, A. I. Mathew, 10644-93rd Street; *Musical Director*, Mrs. J. B. Carmichael, 10012-106th Street; *Secretary*, Miss B. Mercier, 9841-104th Street.

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VANCOUVER, VANCOUVER SYMPHONY SOCIETY, *Conductors for 1942-43 season*, Sir Thomas Beecham (1st two) Gregori Garbovitsky, John Barbirolli; *Secretary*, Mrs. Margaret H. Agnew, 632 Seymour Street.

WINNIPEG, MANITOBA MUSICAL COMPETITION FESTIVAL, *President*, J. G. Fraser; *Secretary*, Geo. S. Mathieson; Office, Music and Arts Building.

WINNIPEG, WOMEN'S MUSICAL CLUB, *Secretary*, Mrs. C. S. Strang, 61 Edmonton St.

WINNIPEG, PHILHARMONIC CHOIR, *Secretary*, Miss E. B. Creighton, 16 Music and Arts Bldg. *Conductor*, James Robertson (absent on leave); *Acting Conductor*, Filmer E. Hubble.

WINNIPEG, MEN'S MUSICAL CLUB, LTD., *Secretary*, G. S. Mathieson, Music and Arts Bldg.

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HALIFAX, NOVA SCOTIA MUSICAL FESTIVAL. Sponsored by the Halifax Conservatory of Music; Ifan Williams, F.R.A.M., *Director*, 134 Spring Garden Rd., Halifax.

BRANTFORD, SCHUBERT CHOIR, *Conductor*, Major H K. Jordan, M.C., V.D., Mus. Doc.; *Secretary*, Miss S. E. Greiner, 195 Colborne St.

HAMILTON, BACH CHOIR, *Conductor*, Dr. Graham Godfrey, Amelia St.

MOOSE JAW, SASK., THE CANADIAN FEDERATION OF MUSIC TEACHERS' ASSOCIATIONS, *President*, Lyell Gustin, 512 Tenth St., Saskatoon, Sask.; *Hon. Secretary-Treasurer*, Maude McGuire, 268 Oxford St. W., Moose Jaw, Sask.

Fifth Biennial Convention, Banff Springs Hotel, Banff, Alberta, July 5, 6, 7, 1943.

STRATFORD (ONT.) MUSICAL FESTIVAL, *Secretary*, Miss Cora B. Ahrens, 94 Hibernia St.

TORONTO, CANADIAN COLLEGE OF ORGANISTS, *Headquarters*, 135 College St., Toronto, Ont. *President*, Charles Peaker, Mus.D; F.R.C.O., 18 Nesbitt Drive, Toronto; *Secretary*, Maitland Farmer, F.R.C.O., St. Paul's Church, Bloor St. E., Toronto. *Treasurer*, H. G. Langlois, B.A., Mus.B., 212 Balmoral Ave., Toronto.

TORONTO, HART HOUSE STRING QUARTET, *Secretary*, c/o Massey Hall, Toronto.
(Founded by the Rt. Hon. Vincent and Mrs. Massey in 1924. James Levey, 1st violin, Henry Milligan, 2nd violin, Allard de Ridder, viola, Boris Hambourg, violoncello.)

TORONTO CONSERVATORY STRING QUARTET, Elie Spivak, first violin, c/o Toronto Conservatory of Music.

TORONTO, ONTARIO MUSIC TEACHERS' ASSOCIATION, *President*, Cyril Hampshire, Hamilton Conservatory of Music; *Secretary*, Harold D. Jerome, 45 Alfred St., Brantford.

THE TORONTO PHILHARMONIC ORCHESTRA, PROMENADE SYMPHONY CONCERTS, *Manager*, E. Johnson, Metropolitan Bldg.

TORONTO, TORONTO MENDELSSOHN CHOIR, *Conductor*, Sir Ernest MacMillan; *Secretary*, G. W. Jones, 135 College St.

TORONTO, TORONTO SYMPHONY ORCHESTRA, *Conductor*, Sir Ernest MacMillan; *Manager*, John W. Elton, 178 Victoria St., Toronto.

TORONTO, WOMEN'S MUSICAL CLUB, *President*, Mrs. W. B. Woods, 69 Wychwood Park.

TORONTO, CANADIAN BUREAU FOR THE ADVANCEMENT OF MUSIC, *Secretary and Director*, J. S. Atkinson, 388 Yonge St., Toronto.

TORONTO, CANADIAN BANDMASTERS' ASSN., INC., *President*, Capt. T. E. Jackson, *Secretary*, A. L. Robertson, 39 Donino Ave., Toronto, 12, Ont.

MONTREAL, LA SOCIETE DES CONCERTS SYMPHONIQUES, *Conductor*, Désiré Defauw, Montreal. *Managing Director*, Pierre Béique, Windsor Hotel, Montreal, P.Q

MONTREAL, LADIES' MORNING MUSICAL CLUB, *President*, Mrs. Russell Smith, 4941 Côte des Neiges Road; *1st Vice-President*, Mme. René Duguay, 5360 Duquette Ave.; *Honorary Secretary*, Mrs. William Ewing, Jr., 3463 Addington Ave.; *Secretary-Treasurer*, Miss E. M. Davidson, 1414 Drummond St.

MONTREAL, THE MONTREAL ORCHESTRA, *Conductor*, Douglas Clarke, F.R.C.O., F.R.C.M., M.A., Mus. B., McGill University, Conservatorium of Music, Montreal.

QUEBEC, L'ORCHESTRE SYMPHONIQUE DE QUEBEC, *President*, Hon. Judge Thomas Tremblay: *Secretary*, Lionel G. Vachon, 600 rue St. Cyrille, Quebec, P.Q.

REGINA, REGINA SYMPHONY ORCHESTRA, *Conductor*, W. Knight Wilson, 2839 Angus St.

REGINA, REGINA WOMEN'S MUSICAL CLUB, *President*, Mrs. Sydney Inch, 2910 McCallum Ave. *Secretary*, Mrs. M. J. Spratt, 27 Lorscott Apts.

REGINA, REGINA MALE VOICE CHOIR, *Conductor*, Dan A. Cameron.

SASKATOON, THE SASKATOON SYMPHONY ORCHESTRA, *Conductor*, Dean Arthur Collingwood, F.R.C.O.

DRAMATIC

THE GOVERNORS OF THE DOMINION DRAMA FESTIVAL, *President*, The Hon. Vincent Massey; *Chairman*, Colonel H. C. Osborne; *Hon. Director*, Mr. John A. Aylen, 85 Sparks St., Ottawa.

Operations of the Festival discontinued during war.

CALGARY, THE ALBERTA DRAMATIC LEAGUE, *Secretary*, Gwillym Edwards, C.D.A., 501 Alexander Crescent.

CALGARY LIGHT OPERA SOCIETY, *President*, Gwillym Edwards.

THE CALGARY LITTLE THEATRE, *President*, S. Ray Farquharson, 917-19th Ave. w., Calgary.

For information regarding other dramatic groups in Alberta, write to the secretary of the Alberta Dramatic League, above.

EDMONTON, UNIVERSITY OF ALBERTA DRAMATIC SOCIETY, *President*, Fred. R. Simpson, University of Alberta.

EDMONTON LITTLE THEATRE, *President*, Mrs. R. J. Walker, 11103-Saskatchewan Drive, Edmonton.

BANFF, BANFF LIT.-DRAMATIC CLUB, *Secretary*, Mrs. C. Fuller, Banff, Alberta.

CARDSTON, CARDSTON DRAMATIC CLUB, *President*, J. S. Smith.

DRUMHELLER, DRUMHELLER DRAMATEURS, *Secretary*, Miss Margaret O'Neill, Drumheller.

INNISFAIL, INNISFAIL AMATEUR PLAYERS, *Secretary*, Mrs. Helena Milne, Innisfail, Alta.

LETHBRIDGE, PLAYGOERS CLUB, *President*, Mrs. C. A. Long, Lethbridge.

MEDICINE HAT, THE MEDICINE HAT LITTLE THEATRE ASSN., *Secretary*, M. Richardson, 121, 1st Street, Medicine Hat.

RED DEER, RED DEER DRAMATIC CLUB, *Secretary*, Mr. Leslie Oke.

BRITISH COLUMBIA DRAMA ASSOCIATION INC., *President*, Major L. Bullock - Webster; *Recording Secretary*, W. B. Crawley, C.D.A.; *Corresponding Secretary*, Miss Anne Adamson, Community Drama Office, Parliament Bldgs., Victoria.

THE CANADIAN DRAMA AWARD, *Chairman*, Mr. R. H. Palmer; *Hon. Organizing Secretary*, L. Bullock-Webster, Parliament Bldgs., Victoria.

THE B.C. REGION OF THE DOMINION DRAMA FESTIVAL, *Regional Chairman*, L. Bullock-Webster, Parliament Bldgs., Victoria; *Hon. Secretary*, Mr. Archie MacCorkindale.

THE B.C. SCHOOL DRAMA GUILD, *Secretary*, Miss Anne Adamson, Parliament Building, Victoria.

PACIFIC INTERNATIONAL DRAMA FESTIVAL COMMITTEE, Activity suspended for duration of war.

In B.C. there are 103 adult clubs affiliated with the B.C. Drama Association; also 186 school drama clubs affiliated with the B.C. School Drama Guild. For information apply to Director of Community Drama, Parliament Bldgs., Victoria.

WINNIPEG, MANITOBA DRAMA LEAGUE, *Secretary*, Mrs. Ross Cameron, 209 St. Regis Hotel.

OTTAWA, OTTAWA DRAMA LEAGUE, "THE LITTLE THEATRE", King Edward Avenue and Besserer St.; *President*, R. S. Smart; *Secretary*, Mrs. L. T. White.

TORONTO, HART HOUSE THEATRE, Queen's Park, *Acting Manager*, Norman G. Nichol, 604 Spadina Ave., Toronto.

LONDON, WESTERN ONTARIO DRAMA LEAGUE, *Secretary*, Mrs. C. W. Adam, 348 Aberdeen Ave., Hamilton.
(There are a number of affiliated groups).

MONTREAL, SIR GEORGE WILLIAMS COLLEGE, The Playmakers Workshop Group—*Director*, Mr. Douglass B. Clarke, B.A.

MONTREAL, MONTREAL REPERTORY THEATRE, INC. *Supervising Director*, Filmore Sadler; *Asst. Sec.*, Norma Darling, 1550 Guy Street.

REGINA, SASKATCHEWAN DRAMA LEAGUE, *President*, Walter T. Read, c/o Read, Smith & Co.; *Secretary*, Katharine McConechy, Darke Hall, Regina.
(The League is affiliated with the University of Saskatchewan through its Extension Department. Affiliated with the League are about 80 Saskatchewan Drama Clubs, among whom are:

REGINA LITTLE THEATRE SOCIETY, *Secretary*, Mrs. H. H. Kritzwiser, 15 Braemar Apts., Regina.

SASKATOON, SASKATOON LITTLE THEATRE CLUB, *Secretary*, Esa Coleman, 803 4th Ave. N., Saskatoon.

UNIVERSITY OF SASKATCHEWAN, Drama Directorate of the Students' Council, *President*, Mr. Rex Dolan; *Secretary*, Miss Muriel Beatty.

SWIFT CURRENT LITTLE THEATRE CLUB, *Secretary*, Miss Doreen Clements.

The League has representatives in the following districts of the province:

WADENA, Mrs. Sumarlidason; RADVILLE Mrs. L. V. Ray; YORKTON, Mrs. H. A. Portnuff; SANDWITH, Mr. J. V. Nouch; KELVINGTON, Mrs. J. D. Stewart; OUTLOOK, Mr. C. H. Biss; GUERNSEY, Mr. Cyril Stackhouse; KINDERSLEY, Mr. B. W. Tibbit.

National Association of Liquor Commissions

President, Hon. A. St. Clair Gordon, 454 University Avenue, Toronto.
Secretary, R. H. Elmhirst, 454 University Avenue, Toronto.

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(Canada)

President, ... *General Director*, Dr. C. M. Hincks; *Secretary*, Marjorie Keyes, 111 St. George Street, Toronto, 5.

National Conference of Canadian Universities

Secretary, A. B. Fennell, M.C., M.A., Registrar, University of Toronto, Toronto 5, Ontario.

National Construction Council of Canada

President: A. S. Mathers; *Hon. Treasurer:* L. L. Anthes, c/o Canadian Manufacturers' Association, Toronto.

The National Council of the Baking Industry

140 WELLINGTON ST., OTTAWA, ONT.

President, Mr. R. P. Sparks, *Sec.-Treas.*, Mr. Earl R. Jarvis

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Executive Vice-President, Major F. J. Ney, M.C., LL.D., F.R.G.S., 43 St. George St., Toronto.
Secretaries:—Miss Lillian Watson, 43 St. George St., Toronto; *Quebec*, Miss V. Alvarez, 509 Sun Life Building, Montreal.

The National Council of Women of Canada

President, Mrs. Edgar Drury Hardy, B.A., 198 Second Ave., Ottawa, Ont.
Hon. Corresponding Secretary, Miss Beatrice Barber, 204 Plaza Bldg., Ottawa, Ont.; *Hon. Recording Secretary*, Mrs. Walter C. Rean, 14 Binscarth Road, Toronto, Ont.; *Hon. Treasurer*, Mrs. C. R. Bourne, 2310 Dorchester St. W., Montreal.

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The National Federation of Canadian University Students

Federation operations are suspended for the duration of the war. Address communications c/o Students' Administrative Council, Hart House, Toronto, Ont.

National Federation of Kindergartners

Director, Miss Gladys G. M. Dickson, 120 St. Clair Ave. West, Toronto, Ont.

National Fraternal Society of the Deaf

Chief Canadian Agent, John T. Shilton, 202 Dalhousie Street, Toronto.

National Housing and Planning Association

Secretary, Mr. Geo. S. Mooney, Room 806 Dominion Square Bldg., Montreal.

AFFILIATED OR CO-OPERATING AGENCIES WITH SECRETARIES

Vancouver Housing Association—Mr. John Jopson, 626 West Pender St., Vancouver.

Greater Winnipeg Housing and Planning Association—Mr. Alex. Officer, Health Dept., City Hall, Winnipeg.

Ontario Housing and Planning Association—H. S. M. Carver, Dept. of Architecture, University of Toronto, Toronto.

Montreal Citizens Committee on Housing—Mr. Geo. S. Mooney, Room 806, Dominion Square Bldg., Montreal.

Nova Scotia Housing Commission—Vice-Chairman, Dr. S. H. Prince, King's College, Halifax.

National Parks Association of Canada

Object To support National Parks, Tributary Highways, Recreational Travel, Modern Forestry.
Executive Secretary, W. J. Selby Walker, 408 Grain Exchange, Calgary, Alberta.

National Sanitarium Association

President, E. L. Ruddy; *Vice-Presidents*, J. J. Gibson, C. E. Abbs; *Business Manager and Secretary-Treasurer*, Geo. A. Reid. Head Office: Gage Institute, 223-5 College St., Toronto. Institutions:—(1) Muskoka Hospital for the Treatment of Tuberculosis, Gravenhurst (2) Muskoka Cottage Sanatorium, Gravenhurst. *Physician-in-Chief*, H. C. P. Hazlewood, M.D.

TORONTO HOSPITAL FOR THE TREATMENT OF TUBERCULOSIS

QUEEN MARY HOSPITAL FOR THE TREATMENT OF TUBERCULOUS CHILDREN
Near Weston, Ont.

Physician-in-Chief, M. J. McHugh, M.D.

Native Sons of Canada

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There are many Assemblies under the jurisdiction of the National Council.

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DOMINION COUNCIL

(*Affiliated with the Navy League of the British Empire*)

Dominion Headquarters, 320 Bay St., Toronto.

Dominion Pres., D. H. Gibson, Toronto; *Hon. Treasurer*, S. R. Noble, Royal Bank of Canada, Montreal, Que. *Managing Secretary*, Harry R. Gillard.

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with Names of Secretaries

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SASKATCHEWAN DIVISION, 1814 Cornwall Street, Regina, H. E. Sampson, K.C., President.

SASKATOON BRANCH, 701 Canada Bldg., Saskatoon, John Hilton.

ALBERTA DIVISION, 540-13th Ave. E., Calgary, E. Wilson.

MANITOBA DIVISION, 313 C.P.R. Depot, Winnipeg, A. M. Cunningham.

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KELOWNA BRANCH, Kelowna, B.C., J. H. Drinkwater.

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Secretary, Miss G. Carnochan; *Corresponding Secretary and Curator*, Miss Catherine Creed, Niagara-on-the-Lake.

Nova Scotia Historical Society, Halifax

President, George Farquhar; *Recording Secretary*, W. L. Payzant, K.C., 92 Granville St.; *Treasurer*, Inglis Wainright; *Librarian*, Miss Annie Donohoe.

Nova Scotian Institute of Science, Halifax, N. S.

President, Prof. R. J. Bean; *Treasurer*, A. B. Copp; *Corresponding Secretary*, Dr. M. K. McPhail; *Recording Secretary*, Dr. C. B. Weld; *Editor*, Dr. E. Hess.

Ontario Artillery Association

President, Col. O. S. Hollinrake, E.D., Toronto; *Secretary-Treasurer* Lieut.-Col. E. D. Nighswander, 9 Swanwick Ave., Toronto.

Ontario Association of Real Estate Boards

President, Charles E. Purnell, Pigott Building, Hamilton.; *Executive Secretary*, John B. Laidlaw, 56 Adelaide St. East, Toronto.

The Ontario Association of Rural Municipalities

President, E. S. Denyes, Belleville, Ont.; *Secretary-Treasurer*, F. A. Senecal, Plantagenet.

Ontario Cemeteries Association

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Ontario Educational Association

President, Dr. F. A. Jones, 345 Third Ave., Ottawa; *Secretary*, H. P. Sutton, 263 Briar Hill Ave., Toronto; *Treasurer*, R. M. Speirs, 17 Wolfrey Ave., Toronto.

Ontario Hairdressers' and Barbers' Association

President, Mr. Wm. Kent, 617 Keele Street, Toronto; *Secretary*, Mrs. F. J. Therault, 1150 Davenport Rd., Toronto.

Ontario Health Officers' Association

President, Dr. J. C. Gillie, Medical Officer of Health, Fort William; *Secretary*, Miss Mary Power, East Block, Parliament Buildings, Toronto.

Ontario Historical Society

ORGANIZED, 1888. INCORPORATED, 1899

President, C. W. Jefferys, LL.D., York Mills Ont.; *Secretary and Librarian*, J. McE. Murray, B.A., 159 Alcorn Avenue, Toronto.

Twenty-five affiliated local societies.

Ontario Jewellers' Association

President, T. C. Algar, Kirkland Lake, Ont.; *Secretary-Treasurer*, N. J. Leach, 73 Richmond St. West, Toronto.

Ontario Mining Association

320 BAY ST., TORONTO, ONTARIO

President, Mr. Oliver Hall, Consulting Engineer, Noranda Mines Limited, Toronto; *Secretary*, Mr. G. C. Bateman, 320 Bay St., Toronto.

Ontario Municipal Association

President, W. R. Allely, Clerk-Treasurer, Lindsay, Ont.; *Secretary-Treasurer*, Dr. Horace L. Brittain, 137 Wellington St. W., Toronto.

Ontario Prospectors and Developers Association

428, 67 YONGE ST., TORONTO

President, George A. MacMillan; *Secretary Treasurer*, (Mrs.) V. R. MacMillan.

The Ontario Pulp & Paper Makers' Safety Association

(*Incorporated under the Workmen's Compensation Act of Ontario*)

330 UNIVERSITY AVENUE, TORONTO, ONT.

President, A. T. Whealy, The Corrugated Paper Box Co. Ltd.; *Vice-President*, T. E. Silver, Abitibi Power & Paper Co. Ltd.; *Secretary-Treasurer*, D. B. Chant.

Ontario Religious Education Council

President, Fred C. Cook, Bradford; *Treasurer*, H. A. Butt, 90 Adelaide St. E., Toronto; *Secretary*, Rev. E. R. McLean, 299 Queen St. W., Toronto 2.

Ontario Rifle Association (Inc.)

President, Lieut.-Col. Geo. T. Chisholm, V.D., Toronto; *Secretary-Treasurer*, Lieut. R. Storrar, E.D., 250 King St., Weston.

Ontario Society for Crippled Children, Inc.

President, J. M. Watt, 15 Queen's Park, Toronto.

Executive Secretary, R. W. Hopper, 15 Queen's Park, Toronto (On Active Service).

Assistant Executive Secretary, Miss Marjorie H. Morrish, 15 Queen's Park, Toronto.

Crippled Children's Foundation Fund, Inc.

President, J. A. Martin, 15 Queen's Park, Toronto.

Secretary, R. W. Hopper, 15 Queen's Park, Toronto.

The Canadian Council for Crippled Children, Inc.

President, G. Douglas Taylor, 2085 St. Catherine St. W., Montreal, Que.

Recording Secretary, R. W. Hopper, 15 Queen's Park, Toronto.

Corresponding Secretary, Miss M. A. Daigle, Room 301, 1396 St. Catherine St. W., Montreal, Que.

Ontario Society of Occupational Therapy

President, Miss Elsie Jackes, Toronto General Hospital; *Treasurer*, Miss Audrey Hughes, Toronto Psychiatric Hospital; *Recording Secretary*, Miss Dorothy Despard, Instructor in Occupational Therapy, University of Toronto; *Corresponding Secretary*, Miss Isabel Robinson, Ontario Hospital, Toronto.

TORONTO BRANCH—*Secretary*, Miss Helen Beattie, Toronto Psychiatric Hospital. Workshop: 331 Bloor St. West.

Ontario Society of Photographers

President, Elliot Law, 20 Main St., Galt; *Secretary*, W. H. Hammond, 15 Northcliffe Blvd., Toronto. *Official Publication*, PHO-TOPICS, Editor, Randolph Macdonald, A.R.P.S., 1286 Yonge St., Toronto.

The Ontario Society for the Prevention of Cruelty to Animals

Secretary and General Manager, John Macnab Wilson, 1 Glenavy Avenue, Toronto.

"Humane Societies"

These societies in Ontario are affiliated with The Ontario Society for the Prevention of Cruelty to Animals.

Headquarters as above.

The Ontario Temperance Federation

President, Rev. E. S. Bishop; *Treasurer*, H. N. Wilkinson, D.D.S.; *Secretary*, Rev. C. W. DeMille, B.A., D.D., 30 Bloor St. W., Toronto 5.

Ontario Vocational Guidance Association

Secretary-Treasurer, H. L. Armstrong, 49 Silverbirch Ave., Toronto.

Optimist Clubs in Canada

Members of Optimist International

International Headquarters, 1721 Railway Exchange Building, St. Louis, Mo.; *International Past-President*, William J. Tamblyn, 118 Glen Ayr Road, Forest Hill Village, Toronto, Ont.; *Governor of Fifteenth District of Optimist International*, Lloyd M. Dalgliesh, 386 Grosvenor St., London, Ont.

Clubs are located at Brantford, Calgary, Chatham, Edmonton, Guelph, Hamilton, Kingston, London, Montreal, Niagara Falls, Ottawa, Quebec, Sarnia, St. Catharines, St. Thomas, Stratford, Toronto, Welland, Windsor, Winnipeg and Woodstock.

The Ottawa Field-Naturalists' Club

President, H. G. Crawford, 143 Broadway Ave., Ottawa; *Secretary*, J. W. Groves, 95 Sunyside Ave., Ottawa, Ontario; *Editor of "The Canadian Field-Naturalist,"* A. W. A. Brown, 92 Driveway, Ottawa.

The Ottawa River Forest Protective Association, Ltd.

General Manager, Arthur H. Graham; *Secretary*, H. M. Small, 53 Queen Street, Ottawa, Ont.

Overseas Education League of Canada

Founded 1910

Under the Auspices of the Governments of New Zealand and Newfoundland, and the Departments of Education of Manitoba, Alberta, Saskatchewan, Ontario, British Columbia, Quebec, Nova Scotia, New Brunswick, and Prince Edward Island.

Vice-President and Founder, Major F. J. Ney, M.C., F.R.G.S., LL.D., (Executive Secretary, National Council of Education, Canada); *Secretary*, Miss Lilian Watson, Overseas Education League, 43 St. George St., Toronto.

The Over-Seas League

Founder and Secretary, Sir Evelyn Wrench, C.M.G., LL.D.; *World Headquarters*, Over-Seas House, Park Place, St. James's, London, S. W. 1, England; *Canadian Headquarters: Honorary Corresponding Secretary*, Mr. W. H. Irvine, c-o Mutual Life Assurance Co., 80 King St. West, Toronto; *Branch Secretary*, Mrs. Nordheimer, 114 Heath St. West, Hu. 5201.

OVERSEAS LEAGUE (CANADA) TOBACCO AND HAMPER FUND

Chairman of Dominion Committee, E. James Bennett, George A. Touche & Co.

Honorary Secretary, F. J. Finlay, Banker, 51 King St., East, Toronto, Ont.

The Oxford Group

MORAL RE-ARMAMENT

Founder, Dr. Frank N. D. Buchman; *Headquarters in England*, 3 and 4 Hay's Mews, Berkeley Square, London, W.1; *Headquarters in U.S.A.* 3807 Ingomar St., N.W., Washington, D.C.; *Headquarters in Canada*, c/o Mr. Eric Bentley, 40 South Drive, Toronto, Ontario. Communications should be addressed to The Oxford Group, Box 38, Station "F", Toronto, Ont., Canada.

Patent Institute of Canada

President, A. E. Macrae, 56 Sparks Street, Ottawa, Ontario; *Secretary-Treasurer*, Christopher Robinson, Victoria Building, Ottawa, Ontario.

Pharmaceutical Associations

THE CANADIAN PHARMACEUTICAL ASSOCIATION, INC.

President, W. B. Moore, Melville, Sask.; *Secretary*, Olive M. Hurrell, 100 Adelaide St. W., Toronto 2.

PROVINCIAL AND LOCAL ASSOCIATIONS

PHARMACEUTICAL ASSOCIATION

BRITISH COLUMBIA

Sec.-Registrar-Treas., Jas. Douglas, 1019 Vancouver Block, Vancouver.

ALBERTA PHARMACEUTICAL ASSOCIATION

Registrar-Treas., V. E. Hessell, Okotoks.

SASKATCHEWAN PHARMACEUTICAL ASSOCIATION

309 WESTMAN CHAMBERS, REGINA, SASK

Registrar-Treas., S. W. Priddell, P.O. Box 151, Regina.

MANITOBA PHARMACEUTICAL ASSOCIATION

Sec.-Registrar-Treas., W. D. Macdougall, Box 1643, Winnipeg.

NEW BRUNSWICK PHARMACEUTICAL SOCIETY

Secretary, W. W. Macaulay, Saint John.

NOVA SCOTIA PHARMACEUTICAL SOCIETY

Sec.-Registrar, Dean G. A. Burbidge, Medical Science Bldg., Halifax.

ONTARIO COLLEGE OF PHARMACY

Sec.-Registrar, M. R. MacFarlane, 44 Gerrard St. E., Toronto.

PRINCE EDWARD ISLAND PHARMACEUTICAL ASSOC'N

Sec.-Registrar, R. M. Smallman, Charlottetown.

QUEBEC PHARMACEUTICAL ASSOCIATION

Secretary, H. J. Pilon, 354 St. Catherine Street E., Montreal.

ONTARIO RETAIL DRUGGISTS' ASSOCIATION

Secretary, H. Smith, 45 Richmond St. W., Toronto.

Political Associations

NATIONAL LIBERAL FEDERATION

Acting President, Senator A. K. Hugessen, 114 Wellington Street, Ottawa, Ont.

Executive Secretary, ..., 114 Wellington St., Ottawa, Ont.

NOVA SCOTIA LIBERAL ASSOCIATION — *President*, J. Gordon Fogo, K.C., Chronicle Building, Halifax, N.S.; *Secretary*, W. C. Dunlop, K.C., Tramway Bldg., Halifax, N.S.

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ONTARIO LIBERAL ASSOCIATION — *President*, Hon. T. B. McQuesten, K.C., Hamilton, Ont.; *Secretary*, Harry H. Johnson, Esq., Room 283, King Edward Hotel, Toronto, Ont.

MANITOBA PROVINCIAL LIBERAL ASSOCIATION — *President*, M. R. Sutherland, Griswold, Man.; *Treasurer*, H. R. Veals, Darlingford, Man.; *Secretary*, Cecil B. Philp, K.C., 601 Somerset Bldg., Winnipeg, Man.

SASKATCHEWAN PROVINCIAL LIBERAL ASSOCIATION—*President*, Thos. Millar, Esq., c/o Moose Jaw Times-Herald, Moose Jaw, Sask.; *Secretary*, Fred. C. Wilson, 314 Westman Chambers, Regina, Sask.

ALBERTA LIBERAL ASSOCIATION — *President*, H. J. Montgomery, Wetaskiwin, Alta.; *Secretary*, George J. Bryan, 710 Mcleod Building, Edmonton, Alta.

BRITISH COLUMBIA LIBERAL ASSOCIATION—*President*, Dr W. J. Knox, Kelowna, B.C.; *Secretary*, J. E. Thompson, 3417 West Third Ave., Vancouver, B.C.; *Organizer*, Chas. Reid, 616 Central Building, Victoria, B C.

TWENTIETH CENTURY LIBERAL ASSOCIATION OF CANADA—*Men's Branch*: *President* Claude Jodoin, 3698 St. Hubert St., Montreal, Que.; *Secretary*, J. T. Richard, 48 Sparks St., Ottawa, Ont.; *Treasurer*, John G. Cole, Westboro, Ont. *Women's Branch*: *President*, Miss Leigh McDougall, Neepawa, Man.; *Secretary*, Miss Marie Farley, 145 Champlain Ave., Hull, Que ; *Treasurer*, Miss Cairine Wilson, Manor House, Rockcliffe, Ont.

NATIONAL FEDERATION OF LIBERAL WOMEN OF CANADA—*President*, Honourable Cairine Wilson Rockcliffe, Ont.; *Executive Secretary*, Mrs. S. J. Low, 515 Rideau Street, Ottawa, Ont.; *Treasurer*, Mrs. Sydney Tweed, 219 Harvard Avenue, Winnipeg, Man.

CONSERVATIVE ASSOCIATIONS.

DOMINION CONSERVATIVE ASSOCIATION—*President*, John R. MacNicol, M.P., Toronto, Ont.; *Executive Secretary*, Miss J. E. Denison, Dominion Headquarters, 140 Wellington St., Ottawa; *Treasurer*, Frank Lennard, Dundas, Ont.

NATIONAL CONSERVATIVE PARTY—*Dominion Headquarters*, 140 Wellington St., Ottawa, Ont. *National Chairman*, Gordon Graydon, M.P.; Brampton, Ont. *Executive Secretary*, Miss J. E Denison, 140 Wellington St., Ottawa.

NATIONAL YOUNG CONSERVATIVES OF CANADA—

President, Benjamin R. Guss, Box 362, Saint John, N.B.

National Director Public Relations, James E. McConnell Jr., Bank of Toronto Bldg., 254 Bay St., Toronto, Ont.

National Executive Secretary, Christie A. McDonald, Room 700, 140 Wellington St., Ottawa, Ont.

Provincial Secretaries:—

B.C., Miss Ruth Parr, Victoria, B.C.

Alberta, Miss Ray Thompson, 1505 15th Ave., Calgary, Alta.

Sask., W. Armstrong, 2328 Lorne St., Regina.

Manitoba, Miss Aideth Hunter, Pilot Mound.

Ontario, Christie McDonald, 556 Bronson Ave., Ottawa.

Quebec, (*English*) W. Herbert Loucks, 5194 Transisland Ave., Montreal.

N.B., Miss Hamelin Fairweather, Saint John, N.B.

N.S., B. C. M. Smith, Amherst.

P.E.I., Miss Marion Brown, 105 Pownall St. Charlottetown.

WOMEN'S NATIONAL CONSERVATIVE ASSOCIATIONS—*Saskatchewan* — *President*, Mrs. Roberta Crowlie, 2070 Robinson St., Regina, Sask.; *Secretary*, Mrs Norman Hagerty, Stoney Beach, Sask.; *Treasurer*, Mrs. Russell Williams, Regina, Sask.; *Ass't. Secretary*, Miss Marjory Barnard, Regina, Sask.

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New Brunswick—*President*, Mrs. Hugh MacKay, Rothesay, N.B.

Other Provinces—There are (1942) no separate Conservative Women's organizations except in the above three provinces.

BRITISH COLUMBIA CONSERVATIVE ASSOCIATION, 815 West Hastings St., Vancouver, B.C.—*Party Leader*, Hon. R. L. Maitland, K.C., M.L.A., 626 Pender St. W., Vancouver; *President*, Howard C. Green, M.P.; *Secretary*, Mr. Earle Dunsmuir, 815 West Hastings St., Vancouver, B.C.

THE ONTARIO CONSERVATIVE ASSOCIATION—*Party Leader*, Col. Geo. A. Drew, K.C., M.P.P., Toronto; *President*, Cecil G. Frost, Lindsay; *Secretary*, Col. B. O. Hooper, D.S.O., M.C.; Room 1112 Federal Bldg., Toronto; *Treasurer*, Argue Martin, K.C., Birks Bldg., Hamilton.

WESTERN ONTARIO CONSERVATIVE ASSOCIATION—*President*, Thos. R. Dent, Woodstock; *Secretary*, Gordon M. Reid, 92 Dundas Street, London, Ont.

NEW BRUNSWICK CONSERVATIVE ASSOCIATION — *Party Leader*, Hugh MacKay, Rothesay, N.B., *President*, William J. West, Carlton Chambers, Fredericton, N.B., *Secretary*, Kenneth B. Carson, Drawer G., Saint John, N.B.

NOVA SCOTIA CONSERVATIVE ASSOCIATION — *Party Leader*, L. W. Fraser, M. L.A., Halifax; *President*, Frank Stanfield, Truro; *Secretary*, Clifford Levy, Chester.

SASKATCHEWAN CONSERVATIVE ASSOCIATION—*Party Leader*, H. E. Keown, K.C., Melfort; *President*, C. H. J. Burrows, K.C., Regina; *Secretary*, W. H. Turner, 113 Westman Chambers, Regina, Sask.

CONSERVATIVE ASSOCIATION OF MANITOBA — *Party Leader*, Hon. E. F. Willis, M.L.A., 411 McIntyre Block, Winnipeg; *President*, George H. Jones, Portage-la-Prairie; *Treasurer*, J. S. McMahon, Lot 7, Charleswood; *Secretary*, Theodore H. Hart, 95 Tache Ave., Norwood, Man.

ALBERTA CONSERVATIVE ASSOCIATION — *Party Leader*, ...; *President*, R. W. Ward, 1136-12th Ave., Calgary, Alta.; *Secretary*. J. W. Crawford, K.C., Canada Life Bldg., Calgary, Alta.; *Assist. Secretary*, Don. M. Ramsay, 10346 Jasper Ave., Edmonton, Alta.

PRINCE EDWARD ISLAND CONSERVATIVE ASSOCIATION—*Party Leader*, Dr. W. J. P. MacMillan, 205 Kent St., Charlottetown; *President*, Walter S. Grant, Charlottetown; *Secretary* — M. A. Farmer, Charlottetown, P.E.I.

THE CO-OPERATIVE COMMONWEALTH FEDERATION (C.C.F.)

National Headquarters, 172 Wellington St., Ottawa

C.C.F. NATIONAL COUNCIL—*President*, M. J. Coldwell, M.P., Ottawa.

National Chairman, F. R. Scott, 451 Clarke Ave., Montreal.

National Vice-Chairman, Angus MacInnis, M.P., Ottawa.

National Treasurer, A. M. Nicholson. M.P., Ottawa.

National Secretary, David Lewis, 172 Wellington St., Ottawa.

Provincial Secretaries:

BRITISH COLUMBIA—Frank J. McKenzie, 712-16 East Hastings St., Vancouver.

ALBERTA—William Irvine, 10010-102nd Street, Edmonton.

SASKATCHEWAN—Fred C. Williams, 510 Kerr Building, Regina.

MANITOBA—Stanley H. Knowles, 810 Confederation Life Building, Winnipeg, Man.

ONTARIO—B. E. Leavens, 2 Berti St., Toronto.

QUEBEC—Hal Rugge, 1504 St. Catherine St. W., Montreal.

NEW BRUNSWICK—J. E. Fritch, 52 Dorchester St. Saint John, N.B.

NOVA SCOTIA—Russel Cunningham, 25 Union St., Glace Bay.

P.E.I.—D. MacFarlane, Bedeque.

BLOC POPULAIRE CANADIEN

Leader and Secretary, Maxime Raymond, 445 St. Francois-Xavier, Montreal, P.Q.

THE SOCIAL CREDIT NEW DEMOCRACY PARTY

The Dominion leader of this new Federal Party is Mr. John H. Blackmore, M.P. for Lethbridge, c/o House of Commons, Ottawa, or Cardston, Alta.

The Secretary is F. D. Shaw, M.P., Innisfail, Alta.

SOCIAL CREDIT ASSOCIATIONS

ALBERTA SOCIAL CREDIT LEAGUE, *Leader*, Hon. Wm. Aberhart, Edmonton, Alta.; *President*, R. D. Jorgenson, Dapp, Alta.; *Vice-President and Office Manager*, O. A. Kennedy, 9542-142 Street, Edmonton, Alberta.

DEMOCRATIC MONETARY REFORM ORGANIZATION OF CANADA, *President*, Hon. Wm. Aberhart, Edmonton, Alta.; *Secretary-Treasurer*, Hon. Solon E. Low, Edmonton, Alta. *Regional Deputy*, J. H. Blackmore, M.P., House of Commons, Ottawa.

Note: This organization is not a political party, but is included here for convenience of reference.

SOCIAL CREDIT LEAGUE OF SASKATCHEWAN, *President*, J. Fred Herman, M.L.A., Rocanville, Sask.; *Secretary*, John H. Hilton, P.O. Box 53, Saskatoon.

INSTITUT D'ACTION POLITIQUE (Social Credit Organization in the province of Quebec); *Director*, Louis Even, 116 Conseil St., Sherbrooke, Que.

ASSOCIATION CREDITISTE—Social Credit organization in the province of Quebec to establish a Social Credit economy. Headquarters: 116 Conseil St., Sherbrooke, Que.

Protestant Women's Federation of Canada

Grand Council

President, Mrs. W. C. Gullock, 113 Cooper St., Ottawa, Ont.; *Secretary*, Mrs. A. J. Cawdron, 50 Marlborough Ave., Ottawa, Ont.

Province of Quebec Hotel Association Inc.

Room 220, 1434 St. Catherine Street West
Montreal

President, Robert Smith, Windsor Hotel, Montreal; *Secretary Director*, Frank Levesque, Queen's Hotel, Montreal.

The Psychological Institute

President, J. S. A. Bois; *Sec.-Treas.*, E. C. Webster, 1032 University Tower, Montreal.

Quebec Canneries Co-operative

Secretary, J. E. Grise, 10 St. James St. West, Montreal.

The Quebec Forest Industries Association Limited

President, F. Faure; *Manager*, Colonel Howard Kennedy (on active service); *Acting Manager*, W. A. E. Pepler, 65 St. Anne St., Quebec; *Treasurer*, F. J. Miedema.

Quebec Pulp & Paper Safety Association Inc.

President, W. L. Bennett, c/o Brown Corporation; *Secretary-Manager*, A. S. Cook, 65 St. Anne Street, Quebec.

Quota Club International, Incorporated, London, Ont.

Secretary, Miss Marion N. Penhale, c/o Victoria Hospital, London, Ont.

There are Quota Clubs in the following cities in Canada:—

Lethbridge, Red Deer, Medicine Hat, Alta.; Moose Jaw, Regina, Saskatoon, Swift Current, Sask.; Winnipeg, Man., Toronto, Ont.

The Railway Association of Canada

President, ...

General Secretary, J. A. Brass, 437 St. James St. West, Montreal; *Secretary, Western Lines*, Roy H. Powers, 320 Union Station, Winnipeg.

National Calendar Association of Canada

Secretary, N. P. Muir, 82 Jane St., Toronto.

(Affiliated with the Empire Branch of the National Calendar Association, London, England, and affiliated with the World Calendar Association, New York).

The Religious Education Council of Canada

Room 417, 299 Queen St. West,
Toronto, Ont.

President, Mr. Russell G. Dingman, M.A.; *General Secretary*, Mr. H. Ballantyne.

SECRETARIES OF BOARDS

National Children's Work Board, Miss Margaret B. Fockler; *National Girls' Work Board*, Miss Muriel W. Jacobson, M.A.; *National Boys' Work Board*, Rev. Wilbur K. Howard, B.A.; *National Young People's Board*, Miss Marjorie Coventry.

PROVINCIAL RELIGIOUS EDUCATION COUNCILS

Maritime Provinces, 147 Prince William St., Saint John, N.B.
Boys' Work Secretary, Rev. M. Allen Gibson, B.A.
Office Secretary, Miss Kate S. Abrams.
Girls' Work Secretary, (To be appointed)

Quebec, Room 106, Coronation Bldg., Montreal.
Office Secretary, Miss Mary McAmmond.

Ontario, Room 517, 299 Queen St. West, Toronto.
General Secretary, Rev. E. R. McLean, M.A., B.D.
Children's Secretary, Miss Ruth Lucas.
Girls' Work Secretary, Miss Harriet Christie, B.A.
Boys' Work Secretary, Rev. Wilbur K. Howard, B.A.

Manitoba, Room 441 Somerset Bldg., Winnipeg.
Girls' and Children's Work Secretary, (part United Church and part Religious Education Council) Miss Margaret Robb, A.M.O.M.

Saskatchewan, "E" Lloyd's Building, Regina.
Girls' and Children's Work Secretary (part United Church and part Religious Education Council), Miss Marjorie Peck, B.A.

Alberta, Room 302 I.O.O.F. Building, Calgary.
Executive Secretaries, Miss Jean Baynton, B.A. and Rev. W. Gray Rivers, B.A.

British Columbia, Room 808, Dominion Bank Bldg., Vancouver.
Acting Secretary, Rev. Horace C. Burkholder, B.A., B.D.

The Retail Merchants Association of Canada

President, W. W. Cooper, Dept. Store, Swift Current, Sask.

Dominion Secretary, Geo. S. Hougham, 36 Toronto Street, Toronto, Ont.

SECRETARIES OF PROVINCIAL BOARDS

British Columbia.—Mr. Geo. Matthews, 420 Pacific Bldg., Vancouver.

Alberta.—Mr. A. C. MacKay, 88 Union Bank Building, Calgary.

Saskatchewan.—Mr. W. L. McQuarrie, 812 Canada Bldg., Saskatoon.

Ontario — Mr. A. G. Frame, 137 Wellington St. W., Toronto.

Quebec.—J. Fournier de Belleval, 354 St. Catherine Street E., Montreal.

New Brunswick.—R. A. Macaulay, 79 Germain Street, Saint John, N.B

Glace Bay, N.S.—Mr. Neil Ferguson, Jubilee Building, Retail Merchants Association of Glace Bay.

Winnipeg, Man.—Mr. A. A. Willard, 808 Great West Permanent Bldg.

The Rhodes Scholarship Trust

Secretary, Lord Elton, Rhodes House, Oxford, England.

Canadian Secretary, D. R. Michener, 372 Bay St. Toronto.

PROVINCIAL SECRETARIES:

Alberta, Ronald Martland, Royal Bank of Canada Chambers, Edmonton.

British Columbia, (Vacancy. Refer to Canadian Secretary).

Manitoba, Prof. W. L. Morton, Brandon College, Brandon.

New Brunswick, M. Gerald Teed, 39 Princess St. Saint John.

Nova Scotia, Prof. G. F. Curtis, Dalhousie Law School, Halifax.

Ontario, (Vacancy. Refer to Canadian Secretary).

Quebec, Henri G. Lafleur, 507 Place d Armes, Montreal.

Saskatchewan, (Vacancy. Refer to Canadian Secretary).

In view of the large number of Rhodes Scholars-elect whose Scholarships have been suspended for the duration of the war with the possibility of resumption afterwards, the Rhodes Trustees have decided not to hold elections for the 1943 Scholarships.

The Rockefeller Foundation

49 West 49th St., New York, N.Y.

President, Raymond B. Fosdick; *Secretary*, Norma S. Thompson.

Canadian activities include the financing of fellowships for individual Canadians, appropriations to various Canadian universities, institutions, and organizations for research in certain limited fields in the Medical, the Natural and the Social Sciences and the Humanities, and to Governmental agencies for demonstrations in Public Health.

The Rose Society of Ontario

Secretary, Mr. John M. Philp, 359 Indian Grove, Toronto.

Rotary Clubs in Canada

(MEMBERS OF ROTARY INTERNATIONAL)

Central Office of Rotary International, 35 E. Wacker Drive, Chicago, Ill.; *Representative of Canada and Nfld. on International Board*, Norman G. Foster, Ottawa, Ont.

Canadian Advisory Committee: Chairman, Fred E. Osborne, Calgary, Alta.; Robert Cheyne, Kelowna, B.C.; Roland Millar, Hull, Que.; George J. Smith, St. John, N.B.; John M. Thomson, Owen Sound, Ont.

Rotary District Governors in Canada: Richard Roy Davidson, K.C., Lethbridge, Alta.; Dr. George G. McNab, Guelph, Ont.; Harold Wilson McKiel, Sackville, N.B.; Arthur Lagueux, Quebec, P.Q.

There are in Canada and Newfoundland (1 September, 1942) 168 Rotary Clubs and 8,044 Rotarians.

Royal Arcanum

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QUEBEC—*Grand Regent*, Frank A. Walker, 3923 Berri St., Montreal; *Grand Secretary*, R. L. Richards, Keefer Bldg., 1440 St. Catherine St., Montreal.

Royal Astronomical Society of Canada

President, Prof. Frank S. Hogg, University of Toronto; *Gen. Secretary*, E. J. A. Kennedy, Toronto; *Gen. Treasurer*, J. H. Horning, M.A., Toronto; *Librarian*, P. M. Millman, Ph.D., Toronto; *Curator*, Robert S. Duncan, Toronto.

Centres are maintained at Montreal (Que.), Toronto, Ottawa, London, Hamilton (Ont.), Winnipeg (Man.), Vancouver and Victoria (B.C.), Edmonton (Alta.), and a Library and Reading Room at 198 College Street, Toronto, Miss E. M. Budd, assistant secretary in charge.

Publications—A monthly Journal, and annual Observer's Handbook.

Grand Black Chapter of British America
Royal Black Knights of Ireland

Grand Master, Rev. J. F. Dunlop, Norval, Ont.; *Grand Registrar*, H. P. Leslie, Britannia Heights, Ont.; *Grand Treasurer*, C. Spooner, 136 St. Leonards Ave., Toronto.

PROVINCIAL GRAND OFFICERS

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ONTARIO EAST

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AREA SECRETARIES

Pacific Area South, 508 Foncier-Credit Bldg., Vancouver, B.C., A. M. Hurst.
Pacific Area North, Prince Rupert, B.C., R. G. Gibson.
Alberta and Southern Saskatchewan, 522 Herald Bldg., Calgary, Alta., H. W. Kingerley.
Northern Saskatchewan and Manitoba, Y.M.C.A., Winnipeg, Man.
Central Area, 21 Dundas Square, Toronto, Ont., T. A. Dimock.
Eastern Area, Y.M.C.A., 1441 Drummond Street, Montreal, Que., A. W. Kemball.
New Brunswick, Prince Edward Island, Gaspé and Labrador, c/o Eastern Trust Building, Moncton, N.B., H. P. Miller.
Atlantic Area, Y.M.C.A., Halifax, N.S., Donald McPhail.
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Canadian Y.M.C.A.,
17 Cockspur Street,
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Young Men's and Young Women's Hebrew Association

9-15 Brunswick Ave., Toronto.

President, H. Max Swartz; *Executive Director*, Mark Tarail.

Young Women's Christian Association of the Dominion of Canada

OFFICERS OF NATIONAL COUNCIL

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QUEBEC—MONTREAL, 1124 Dorchester St. W., C. Vance; QUEBEC, 127 St. Ann St., Miss J. Herriott; SHERBROOKE, 40 Montreal Street, Miss M. Haley.

NOVA SCOTIA—HALIFAX, 267 Barrington St., Miss A. Ward.

NEW BRUNSWICK—MONCTON, 35 Highfield St.; SAINT JOHN, 115 King St. E., Miss Mary McLeod.

MANITOBA—BRANDON, 148 Eleventh St., Miss Ruth Crawford; FLIN FLON; WINNIPEG, 447 Ellice Ave., Miss M. Machum.

SASKATCHEWAN—MOOSE JAW, 144 Ominica St. W., Mrs. Wm. Houston; REGINA, 1950 Lorne St., Miss Mary Hessell SASKATOON, 3rd Ave. and 24th

Sts., Miss R. Abernethy; PRINCE ALBERT, 1324 First Avenue W.

ALBERTA—CALGARY, 223-12th Ave. W., Miss Mabel Rae; EDMONTON, 10032-103rd St., Mrs. E. Wellwood; MEDICINE HAT, 409 First St., Mrs. R. Parkins.

BRITISH COLUMBIA—VANCOUVER, 997 Dunsmuir St., Miss M. H. Blackley; VICTORIA, 760 Courtney St., Mrs. M. Cushing.

Y.W.C.A. NATIONAL WAR SERVICES COMMITTEE

ADDRESS—571 JARVIS ST., TORONTO

Chairman of the Committee, Mrs. J. Laurence Savage.

Administrative Secretary, Miss Mary E. Frizelle.

The Committee operates Rooms Registry Bureaux at all Y.W.C.A.'s, and also at Belleville, Ont., c/o YMCA, Campbell St. Three Rivers, Quebec, in the Ameau Bldg.

HOSTESS HOUSES

are located at the following Military Camps and Air Training Centres:

CAMP	HOSTESS HOUSE ADDRESS
ALBERTA:	
Claresholm	YWCA HH No. 15 SFTS., RCAF., Claresholm.
Vermilion	CWAC Basic Training Centre, Vermilion.
BRITISH COLUMBIA:	
Jericho Beach	YWCA HH, 4514 N.W. Marine Dr., Vancouver.
Nanaimo	YWCA HH, 300 Franklyn St., Nanaimo.
Prince Rupert	YMCA-YWCA Recreation Hall, Prince Rupert.
Sidney	YWCA HH, 942 Second Ave., Sidney.
MANITOBA:	
Carberry	YWCA HH, No. 33 SFTS., RAF., Carberry.
Fort Osborne	YWCA HH, 106 Tuxedo Blvd., Winnipeg.
MacDonald	YWCA HH, No. 3 RCAF, ATS., MacDonald.
Rivers	YWCA HH, RCAF, ATS., Rivers.
Shilo	YWCA HH, Shilo Military Camp, Shilo.
MARITIMES:	
Saint John, N.B.	YWCA HH, c/o Saint John Armouries.
Sussex, N.B.	YWCA HH, Sussex Military Camp, Sussex.
Debert, N.S.	YWCA HH, Debert Military Camp, Debert.
ONTARIO:	
Aylmer	YWCA HH, No. 14 SFTS, RCAF., Aylmer.
Barriefield-Vimy	YWCA HH, Barriefield, M.P.O. 302 Kingston.
Burford	YWCA HH, No. 5 SFTS, RCAF, Brantford.
Camp Borden	YWCA HH, Camp Borden.
Clinton	YWCA HH, Box 220, RAF, Clinton.
Dunnville	YWCA HH, No. 6 SFTS, RCAF, Dunnville.
Fingal	YWCA HH, No. 4 Bombing and Gunnery School, Fingal.
Hagersville	YWCA HH, No. 16 SFTS, RCAF, Hagersville.
Jarvis	YWCA HH, No. 1 Bombing and Gunnery School, Jarvis.
Mountain View	YWCA HH, No. 6 B. & G. School, Mountain View.
Pembroke	YWCA HH, 432 Pembroke St. W., Pembroke.
Petawawa	YWCA HH, Petawawa Military Camp, Petawawa.
Picton	YWCA HH, No. 31 B. & G. School, Picton.
Port Albert	YWCA HH, No. 31 A.N.S., R.A.F., M.P.O. 106 Goderich
Trenton	YWCA HH, M.P.O. 425, Trenton Airfield.
Toronto	YWCA HH, 415 Jarvis St., Toronto.
Windsor	YWCA HH, 1050 Albert Rd., Windsor.
QUEBEC:	
Ste. Anne de Bellevue	YWCA HH, Macdonald College, Ste. Anne de Bellevue.
Valcartier	YWCA HH, Valcartier Military Camp, Valcartier.
Windsor Mills	Mrs. W. B. McCaw, 108 Quebec Street, Sherbrooke.
SASKATCHEWAN:	
Dafoe	YWCA HH, Dafoe A.T.S., Dafoe.
Dundurn	YWCA HH, Dundurn Military Camp, Dundurn.

Y.W.C.A. TRAVELLERS' AID BUREAUX are located in railway stations of larger cities and towns.

Zonta Clubs in Canada

(MEMBERS OF ZONTA INTERNATIONAL)

International Headquarters, 59 E. Van Buren St., Chicago, Ill.; *International Secretary*, Miss Harriet C. Richards, 59 E Van Buren St., Chicago, Ill.

First Vice-President and Chairman of International Relations, Miss Jessie Ekins, St. Catharines, Ont.

International Relations Committee, Sub-Chairman for Canada, Mrs. Nan Cooke, 164 Clemow Ave., Ottawa.

International Public Affairs Committee, Sub-Chairman for Canada, Miss Olive Ottaway, Graphic Arts Assn, 137 Wellington St., W., Toronto.

International Service Committee, Sub-Chairman for Canada, Mrs. Ellen Fairclough, 13 Charles St., Hamilton.

International Status of Women Committee, Sub-Chairman for Canada, Miss Laura Pepper, 239 Frank Street, Ottawa.

Amelia Earhart Scholarship Committee, Member, Miss Muriel Manning, Victoria College, Annesley Hall, Queen's Park, Toronto.

International Classification Committee, Member, Miss Helen McTague, 700 Security Building, Windsor, Ont.

There are clubs in Montreal, Ottawa, Toronto, Hamilton, St. Catharines and Windsor.

The annual convention of the Zonta International will be held at Lake Placid, N.Y., during the week of June 20, 1943.

SPECIAL SERVICE

The publishers will be glad to assist subscribers by replying to questions and supplying further information, where possible, on matters dealt with in the Canadian Almanac.

PRINCIPAL LIBRARIES AND MUSEUMS

In the following columns is given a comprehensive list of public and other important libraries in the larger places in Canada. There is a Survey of Libraries published by the Dominion Bureau of Statistics. The Editor will be glad to supply further information when possible and to receive additions to this list.

Enquiries regarding public libraries in the various provinces may be made as follows:—

BRITISH COLUMBIA; The Public Library Commission, Parliament Bldgs., Victoria, B.C., or to the Association below. The personnel of the Commission is *Chairman*, H. Norman Lidster, New Westminster; E. S. Robinson, Vancouver; John Ridington, Vancouver; *Secretary*, C. K. Morison, Supt. of Library Extension Service, Victoria.

ALBERTA; The Department of Education, Edmonton, (which administers the Public Libraries Act), or to the Association below.

SASKATCHEWAN; Department of Education, Regina, (which administers the Public Libraries Act and the Mechanics and Literary Institutes Act), or to Saskatchewan Library Association, *see below*.

MANITOBA; The Manitoba Library Association, *see below*.

ONTARIO; A. Mowat, B.A., Inspector of Public Libraries, Department of Education, Toronto.

NOVA SCOTIA; Regional Libraries Commission, see below.

NEW BRUNSWICK AND P.E.I.; Maritime Library Association, see below.

See also "Library Associations" *below*

LIBRARY ASSOCIATIONS

ALBERTA LIBRARY ASSOCIATION

President, Mr. H. C. Gourlay, Librarian, Edmonton Public Library; *Secretary-Treasurer*, Mr. J. E. Brown, Reference Librarian, Edmonton Public Library; *Vice-Presidents*, Miss H. Bletcher, Librarian, Lethbridge Public Library; Miss S. Kiteley, Calgary Public Library.

BRITISH COLUMBIA LIBRARY ASSOCIATION

President, Miss Jeanette Sargent, Public Library Commission, Prince George; *Vice-President*, Miss Jean Porter, Victoria Public Library, Victoria; *Treasurer*, Miss Kathleen McKenzie, Vancouver Public Library, Vancouver; *Secretary*, John C. R. Lort, Provincial Library, Victoria.

MANITOBA LIBRARY ASSOCIATION

President, Mr. H. Easton, Winnipeg Public Library; *Secretary*, Miss Mona Martin, The Great-West Life Assurance Company, Winnipeg.

ONTARIO LIBRARY ASSOCIATION

President, Prof. W. S. Wallace, University of Toronto Library, Toronto; *Secretary-Treasurer*, Miss Elizabeth H. Morton, The Public Reference Library, Toronto.

LIBRARY ASSOCIATION OF OTTAWA

President, Miss Ruth Jacobs, Library of the National Research Council, Ottawa; *Recording Secretary*, Miss Helen Costello, Librarian, Bank of Canada, Ottawa; *Corresponding Secretary*, Miss G. Kidd, Librarian, Public Information Bureau, Ottawa; *Treasurer*, Miss D. McNaughton, Ottawa Public Library.

MONTREAL SPECIAL LIBRARIES ASSOCIATION

President, Miss C. A. Pearce, Canadian Car & Foundry Co., Ltd., 621 Craig St. W., Montreal; *Secretary*, Miss D. L. Dixon, Imperial Tobacco Co. of Canada, Ltd., 3810 St. Antoine St., Montreal.

SASKATCHEWAN LIBRARY ASSOCIATION

President, Dr. C. C. Lingard, Chief Librarian, Regina; *Secretary*, Miss Emma Bell, Regina College, Regina.

SPECIAL LIBRARIES ASSOCIATION, TORONTO CHAPTER

President, Miss M. Edna M. Poole, Librarian, Academy of Medicine, 13 Queen's Park, Toronto, Ont.

Secretary, Miss Robina Dow, Librarian, Board of Trade, King Edward Hotel, Toronto, Ont.

The above two Special Libraries Associations are affiliated with the Special Libraries Association 31 East 10th St., New York City; *Secretary*, Mrs. K. B. Stebbins.

QUEBEC LIBRARY ASSOCIATION

President, Miss Laurette Toupin, Catholic School Commission, Montreal, Que.; *Secretary*, Miss Florilda Hurtubise, Metropolitan Life Insurance Co., 4642 Saint Denis, Montreal, Que.

MARITIME LIBRARY ASSOCIATION

President, Miss Marion Gilroy, Regional Libraries Commission, Atlantic Utilities Bldg., Halifax, N.S.; *Secretary*, Mrs. M. K. Ingraham, M.A., Acadia Univ., Wolfville, N.S.

REGIONAL LIBRARIES COMMISSION, HALIFAX, N.S.

Chairman, Dr. H. F. Munro, Supt. of Education, Halifax; *Secretary and Director of Libraries*, Miss Nora Bateson, Atlantic Utilities Bldg., Hollis St., Halifax.

ONTARIO REGIONAL GROUP OF CATALOGUERS

Chairman, Miss Margaret Davidson, Library School, Ontario College of Education, Toronto; *Secretary*, Miss Hazel MacTaggart, Public Library, Toronto.

LIBRARY SCHOOLS

The following library schools give complete courses for the profession of Librarian:—

Halifax, N.S.: — The Library School, Mount St. Vincent College (Degree of B.L.S.) *Director*, Sister Francis de Sales.

Ottawa—University of Ottawa (Degree of B.L.S.) Auguste-M. Morrisset, O.M.I., B.A., B.L.S., L.J.C., *Director*.

Montreal:—McGill University (Degree of B.L.S.) Gerhard R. Lomer, M.A., Ph.D., F.L.A. *Director*.

Toronto:—Ontario College of Education, University of Toronto (Degree of B.L.S.). Miss Winifred G. Barnstead, B.A., *Director*.

Courses pertaining to library science are given at London, University of Western Ontario; Library Science is a compulsory subject for first-year students. Fred Landon, M.A., *Librarian*. The course is directed by Miss Catharine Campbell.

Montreal:—University of Montreal, Ecole de Bibliothécaires, Léo Paul Desrosiers, *Director*; (part time course).

Wolfville, N.S.:—Acadia University, Mrs. M. K. Ingraham, M.A., *Director of Courses in Library Science*.

LIBRARIES

Public Libraries in Cities and larger Towns in Ontario	*Librarian*
Barrie	Miss Lila McPhee
Belleville	Miss K. Gallagher
Brampton	Miss Josie M. Fingland
Brantford	Miss Vera Prime
Brockville	Mr. J. P. Makepeace
Chatham	Miss Jeanne S. Reid
Collingwood	Miss E. Henderson
Cornwall	Miss Linda Clark
Dundas	Miss Ella S. Brant
Fort Frances	Miss Wilma Stanley, B.L.Sc.
Fort William	Mr. W. R. Castell, B.A.
Galt	Audrey L. Stevens
Guelph	Miss N. H. Reed
Hamilton	Miss F. Waldon
Ingersoll	Miss Betty Crawford, B.A.
Kenora	Miss Etta Stephen
Kingston	Mrs. A. M. Kennedy
Kitchener	Miss B. M. Dunham, B.A.
Leamington	Miss W Hetherington
Lindsay	Miss Edith Blackwood
London	Mr. R. E. Crouch, B A.
Midland	Miss L. Schryver, B.L.Sc.
Mimico	Miss Ada E. Coulton
Mount Dennis	Mrs. A. H. Irving
New Toronto	Miss Lorna R. Proctor, B.A.
Niagara Falls	Miss Ruby Wallace, B.A.
North Bay	Mrs. E. L. Raney, B.A.
Orillia	Miss K. Ardagh, B.L.Sc.

Oshawa..... Mrs. D. E. Schofield
Ottawa..... Mr. F. C. Jennings, B.A.
Owen Sound..... Miss R. Sutherland, B.A.
Pembroke..... Miss Alma Beatty
Peterboro'..... Mr. F. M. Dela Fosse
Port Arthur ..... Miss W. Ironside
Port Colborne..... Mrs. J. Macallister
Preston..... Miss Helen Wallis
Renfrew ..... Miss Elizabeth Russell
St. Catharines..... Mr. W. J. Elliott
St. Thomas..... Miss F. L. Cameron
Sarnia..... Miss Dorothy Carlisle
Sault Ste. Marie ..... Miss Jean Smith
Simcoe ..... Miss Alice M. Gunton, B.A.
Smith's Falls..... Miss O. Vickers
Stratford..... Miss J. V. Daly
Sudbury..... Miss Charlotte Douglas
Thorold..... Miss G. Weeks
Timmins..... Mrs. Helen Clifton, B.L.Sc.
Toronto..... Mr. C. R. Sanderson, M.A., B.Sc.
Trenton ..... Mr. Donald T. Fraser
Waterloo..... Miss Emma B. Roos
Welland..... Mrs. E. A. Dickie
Weston,..... Miss R. C. Rothery
Windsor..... Miss A. I. Hume, B.A.
Woodstock ..... Miss G. B. Terryberry

There are 499 Public Libraries in Ontario. A complete list may be had by applying to Mr. S. B. Herbert, Acting Inspector of Public Libraries, Parliament Buildings, Toronto.

Toronto	*Librarian*
Knox College	Wm. H. Sandham
St. Michael's College Library	Rev. R. J. Scollard, C.S.B.
do Pontifical Institute of Mediæval Studies, 59 Queen's Park Crescent.	Rev. R. J. Scollard, C.S.B.
Trinity College.....	Prof. S. M. Adams, M.A.
University of Toronto.....	W. S. Wallace, M.A., F.R.S.C.
Victoria University	Rev. F. Louis Barber, M.A., Ph.D.; Miss M. Ray, B.A., *Assoc. Lib.*; Rev. J. S. Lawson, M.A., Ph.D., *Asst. Lib.*
Wycliffe College.....	Rev. F. W. Dillistone, M.A., B.D.
Legislative Library.....	Miss E. M. King, Acting.
Ontario Historical Society, 159 Alcorn Ave.....	J. McE. Murray, B.A.
Hamilton	
McMaster University	John W. Spurr, B.A., B.Ed.
Kingston	
Queen's University.....	E. Cockburn Kyte
London	
University of Western Ontario	Fred. Landon, M.A., F.R.S.C.
Ottawa	
The Public Archives.....	(see page 316)
University of Ottawa Lib..	Rev. A. M. Morisset, O.M.I.
Library of Supreme Court..	C. E. Gobeil
Library of Parliament.....	Felix Desrochers, *General Librarian*; *Parliamentary Librarian*, (Vacant)
National Research Lib'y....	Miss M. S. Gill
Library of National Museum.	Miss N. I. Wills

(see p. 572)

Guelph	
Ontario Agricultural College	Miss L. Watt, B.A.

Prov. of Quebec	*Librarian*
Ayer's Cliff P. L.....	Mrs. E. E. Bayley
Aylmer, John Faris P. L.. ..	J. P. Beaudry
Bury Library, The	Miss L. L. Palmer
Hatley, P.L.A	Mrs. S. M. Webster
Hudson and Hudson Heights, Pub. Lib'y	Miss G. Thompson
Joliette, Bishop's Pal. Lib..	Rev. J. Riopel
Knowlton (Pettes Free Memorial Library).....	Miss E. F. S. Brown

Prov. of Quebec—Cont'd.	
Lennoxville, University of Bishop's College.....	Miss Grace Jackson
Lennoxville Public Library	Miss D. Stewart
Macdonald College P.O. Macdonald College Lib'y.	Ernest H. Mutton
Montreal— Catholic School Commission, Director of Libraries, 117 St. Catherine St. W.	J. A. Brunet, B.A., B.L.S.
Catholic School Commission, Teachers' Library, 3690 Calixa Lavallée Ave.	Hélène Grenier
Fraser Institute Free Public Library	Miss A. G. McDougall
Jewish Public Library, 4099 Esplanade Ave....	Miss R. Eisenberg
Public Library.....	Leo Paul Desrosiers
Library of the Gèsu 1200 Bleury St.....	Miss Claire Véronneau
Bibliothèque St. Sulpice, 1700 rue St. Denis.....	Jean Nadeau.
Advocates' Library, Court House.....	Marechal Nantel, K.C.
Mechanics Institute Lib., 1200 Atwater Ave., Westmount.....	Miss A. G. Ryan
Westmount Pub. Library	Miss K. R. Jenkins
McGill University Library	Gerhard R. Lomer, Ph.D., [F.L.A.
Diocesan Theological College.....	Rev. E. H. Maddocks, B.A., B.D.
Y.M.C.A. Library.....	Miss J. Crombie
SirGeo. WilliamsCollege 1441 Drummond St...	Miss J. E. Morgan, Asst.
Ecole Polytechnique, 1430 rue St. Denis.....	L. Brunotto, C.E.
L'Ecoledes Hautes Etudes Commerciales.....	Francois Vezina
Presbyterian College.....	Miss B. F. Fraser, B.A., B.L.S.
United Theol. College...	Rev. Prof. G.R.Cragg, M.A.
University of Montreal..	.....
Art Assoc'n of Montreal 1379 Sherbrooke St. W.	Miss O. B. LeBoutillier
Marguerite Bourgeoys College, Westmount...	Sr. St. Miriam of the Temple, C.N.D.
North Hatley Public Library.....	Mrs. G. F. Kezar (Sec'y)
Quebec City— Prov. Legislative Library	Col. G. E. Marquis
University Laval.....	Rev. A. Aubert, M.A.
Law Library, Palais de Justice.....	J. F. Dumontier
Literary and Historical Society Library.....	E. C. Woodley (Hon.)
L'Union Commerciale....	J. E. A. Rochette
L'Institut Canadien de Quebec, 80 St. Pierre St.	Aimé Deraspe
Bibliothèque du Tiers-Ordre franciscain.....	Juliette Allen
Richmond P L.....	Miss Jean Boast
Rock Island, Haskell Free Library Inc.....	E. L. Greene
Rouyn P.L.....	A. C. de la Chevrotière
St. Anne de Bellevue, Macdonald High Sch'l Libr'y	Mrs. A. Gibbon
St. Anne de Bellevue, McGill University Travelling Libraries, Macdonald Col.	Miss A. de G. Languedoc
Sawyerville P. L.....	Mrs. R. J. Marshall
Scotstown P. L	Mrs. G. C. Beard
Shawinigan Falls, Pub. Lby.	Miss C. Dufresne
Sherbrooke, National Lib'y.	Mella B. S. Robitaille
Sherbrooke, Library and Art Union.....	Miss A. M. Duncan
Wakefield.....	Mrs. B. Sully
Waterloo, Free P. L.....	Mrs. S. J. Irwin

There are approximately 100 University, College, and Professional School Libraries in Quebec.

Alberta	*Librarian*
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Blairmore Public Library	Miss H. M. Dutil, Sec'y
Calgary, Public Lib'y	Alexander Calhoun.
do Normal School	Mary I. Grant
do Law Society Lib'y	Miss E. C. Egbert
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Cardston Pub. Library	Mrs. E. R. Lowe
Didsbury Public Library	Miss L. Edwards
Drumheller Public Library	Margaret W. MacFarlane
Edmonton Public Library	Hugh C. Gourlay
do Provincial Library	Mrs. E. H. Gostick
do Univ. of Alta. Library	D. E. Cameron
do do do Extension Library	Miss J. F. Montgomery, B.A.
do Law Society Library	Miss G. Hope, LL.B.
Lacombe Public Library	Mrs. P. W. Pratt
Lethbridge, Pub. Library	Miss Hazel Bletcher, B.A.
do Law Soc'ty Library	Arthur Beaumont, K.C.
Macleod Law Soc'ty Library	Mrs. Irene Mason
Macleod Public Library	Mrs. G. R. Davis, Sec'y
Medicine Hat Pub. Library	H. Burbidge
do Law Soc'ty Library	M. H. Stone, K. C.
Raymond Public Library	Mrs. Delia Woolf
Red Deer Public Library	Miss M. Besant
do Law Society Library	Mrs. M. Jones
Stettler P.L.A.	Mrs. W. Dunlap (Convenor
I.O.D.E. Public Library.	of Lib. Committee)
Vegreville Public Library	H. S. Hurlburt
Vermilion	Eliza J. Earp
Viking P. L. A.	Edith Harrison
Vulcan	John Mitchell, Phm. B.
Wetaskiwin Law Society Library	A Simpson
do Public Library	J. E. Fraser

P.L.A.—abbreviation for Public Library Association.

British Columbia	*Librarian*
Abbotsford (Headquarters of Fraser Valley Union Library)	R. B. Carrick, Librarian Mrs. Ruth Goodall Children's Librarian
Armstrong	Vivian T. N. Pellett
Collingwood East (Collingwood Lib., Bursill Instit'e	Mrs. G. W. Hall
Courtenay (Van. I. Un. Lib.)	Mrs. H. Smith
Cranbrook	A. S. Rumsey
Creston	Mrs. L. W. Young
Cumberland	Thos. D. Robertson
Duncan (Cowichan P. Lib.).	Miss J. MacFarlane
Enderby	Mrs. E. M. Burton
Ganges	Mrs. A. J. Smith
Hollyburn	George M. Gemmill
Kamloops	C. F. Orchard, Sec'y
Kelowna (Headquarters of Okanagan Union Lib.).	Miss Muriel Page
Okanagan Union Libr'y.	Mrs. M. Ffoulkes
Kaslo	H. T. Hartin
Merritt	Mrs. J. R. Jobling
Nakusp	.....
Nanaimo (Headquarters of Vancouver Island Union Library)	Marjorie H. Largue
Nelson, Municipal Library	Miss M. N. Hincks
New Westminster, Carnegie Public Library	Miss R. E. Cameron
North Burnaby	Mrs. G. L. McGill
North Vancouver Pub. Lib.	Miss E. M. Boult
Ocean Falls	K. E. Hodson
Penticton Pub. Lib.	Mrs. E. M. Lewis
Prince Rupert Pub. Lby	Miss O. van Cooten
Quesnel	O. B. Utterstrom
Salmon Arm (Okanagan Union Library)	Helen M. Miller
Telkwa	Mrs. E. M. Hoops
Vancouver Public Library	E. S. Robinson
do. Univ. of B C. Library	Dr. W. Kaye Lamb
do. (See also Collingwood East)	
do. (See also N. Burnaby)	
Vancouver Id. Union Lib.	(Hdqrs. at Nanaimo) Marjorie H. Largue
Vanderhoof	Mrs. E. Bowman
Vernon	Mrs. M. K. Spencer
Victoria, Provincial Library	C. K. Morison
Victoria, Public Library	Miss Margaret J. Clay

(Public Library Associations, unless otherwise noted.)

Manitoba (In larger places)	*Librarian*
Dauphin, Public Library	Mrs. K. Everall
Langurth, Community L.	Mr. A. Tomasson
Portage La Prairie	Mrs. Adaline E. Hamilton
St. Boniface, St. Boniface College Library	Rev. Lucien Hardy
Selkirk, Public Library	Chas. Hunt
Souris (I.O.D.E.)	Mrs. F. A. Hollies
Winnipeg, Provincial Lib'ry	J. L. Johnston
Public Library	A. F Jamieson
Law Society Library	B. E. Chaffey; R. J. Russell, Asst.
St. Paul's College Library	Rev. A. Des Lauriers, S.J.
St. Paul's Le'ding Libr'y.	Rev. A. Cotter, S.J.
Manitoba Gov. Dept of Education, Libraries	Myrtle T. Lewis
United College Library	Miss E. M. Graham, B.A., B.L.Sc.
University of Manitoba Library	Miss E. Dafoe
University of Manitoba Medical Library, Bannatyne Ave.	Miss R. D. Monk

New Brunswick	*Librarian*
Clifton F. P. L.	Miss E. K. Matthew
Dalhousie. Public Library	Lillian Goodspeed
Frederict'n, Legislative Lby.	Miss D. Harper, B.A., B.L.S.
do University of N.B.	Mrs. M. J. Thompson
do St. Dunstan's Free P. L.	Rev. D. S. Gillis
Moncton, Public Library	Mrs. B. F. Moore
Sackville, Mount Allison Memorial Library	Winnifred Snider, B.A., [B.L.S.
Saint John—	
Church of England Institute Library	Miss I. S. Nelson
Saint John Free Public L.	Miss E. M. A. Vaughan
Portland Free Library	Miss F. H. Day
Univ. of N.B., Faculty of Law	Lester G. Hoar (Acting)
St. Joseph, U. of St. Joseph	Rev. Père R. Beaudry c.s.c.
St. Stephen, St. Croix Community Library	Miss H. Ray Cawley
Sussex Free Pub. Library	Mrs. H. Hill, Convenor
Woodstock, L. P. Fisher Public Library	Miss G. E. Starrett

Nova Scotia	*Librarian*
Amherst, Lay Library	Miss C. Curri
Annapolis Royal,	Mr. B. B. Barteaux
Antigonish, St. Francis Xavier University	Rev. L. B. Sears Miss M.C. Macdonald, Asst.
do Mt. St. Bernard Coll.	Rev. Sr. St. Mary of Calvary
Baddeck, Free Pub. Lib.	Mrs. H. Y. Fraser
Berwick, West Cornwallis P. L. A.	A. L. Patterson
Canso, Free Library	Sr. St. Martha
Carleton, Durkee Memorial Library	Mrs. C Nickerson
Chester, Zoé Vallé Lib'y	Mrs. J. F. Armstrong
Halifax—	
Citizen's Free Library	Miss L. F. Barnaby
Dalhousie Law School	Prof. G. F. Curtis
Dalhousie University Macdonald Memorial L.	Prof. C. L. Bennet, Chair'n
Halifax Catholic Library	E. Cummings
Holy Heart Seminary	Rev. J. Le Gresley, C.M.J.
King's College	Prof. Burns Martin
Legislative Library	Miss Annie F. Donohoe
Mt. St. Vincent College	Rev. Sr. Francis de Sales
N.S. Historic'l Soc Lib'ry.	Miss Annie F. Donohoe
Pine Hill Divinity Hall	Rev. J. W. Falconer, D.D.
Provincial Science Libr'y.	Miss E. Campbell
Dept. Educ., Central Library for Teachers	Miss Eunice Stevenson

Nova Scotia—Cont'd.	
Lawrencetown Free Public Library	Mrs. A. P. Rumsey
Liverpool Free Pub. Lib.	
New Glasgow, (Fraser Bell Memorial Library)	Dr. Geo. Townsend
Plympton Free Pub. Lib.	Mrs. J. Smith
Reserve Mines, People's L'y	Sr. Francis Dolores
Sydney, Public Library	Mrs. M. MacNeil
Truro, Public Library	Mrs. E. D. Vernon
Wolfville, Acadia University	Mrs. M. K. Ingraham, M.A.
Yarmouth, Public Library	Miss Isobel MacDonald

Prince Edward Island	*Librarian*
Charlottetown, Legislative and Public Library	Miss Jean C. Gill
do Prince of Wales Coll.	Miss L. M. Passmore
do St. Dunstan's Univer'y.	Rev. R. V. MacKenzie
do Prince Edward Island Libraries (23 branches throughout the Island, in charge local custodians).	H. B. Chandler, M.A., Director
Summerside, Public Library	Miss C. J. Burrows

Saskatchewan *Public Libraries*	*Librarian*
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Battleford	H. C. Adams
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Humboldt	E. Gardner
Indian Head	Mrs. E. McLaren
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Lanigan	Mary Johnston
Lloydminster	Mrs. J. M. Killen
Macklin	Mrs. T. R. Halliday
Melfort	Miss Mary Gray
Melville	Miss P. Lane
Moose Jaw	S. R. Stephens
North Battleford	Miss Alice S. Card
Ogema (Community Lib.)	E. A. Kilpatrick
Oxbow	Mrs. A. Stephens
Prince Albert	Miss M. Macarthur
Qu'Appelle	A. E. Nicholls
Regina, Public Library	C. C. Lingard, M.A., Ph.D.
do Legislative Library	Mrs. A. Bothwell
Rosetown	Mrs. J. J. Toms
Saskatoon	J. S. Wood, B.A.
do Univ. of Sask Library.	Prof. J. M. Lothian
Sintaluta	James C. Halford
Swift Current	Mrs. F. R. Treliving
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Weyburn	Gladys Gawley
Wolseley	Thos. W. Tiller

MECHANICS & LITERARY INSTITUTE LIBRARIES

In the following places in Saskatchewan

Abbey, Alticane, Aneroid, Bapaume, Cabri, Cavalier, Eatonia, Elrose, Evesham, Francis, Freemont, Kelliher, Lady Lake, Lashburn, Leader, Lloydminster Luseland, Maidstone, Meadow Lake, Milden, Neudorf, Nipawin, Ogema, Paynton, Richard, Salvador, Sceptre, Speers, Trossachs, Unity, Wadena, Warman, Waseca, Wilkie.

Yukon	*Librarian*
Dawson, Pub. Library	Ferdinand E. Enevoldsen
Mayo, Free Pub. Library	Mrs. J. A. Clifton
Whitehorse, Free Pub. Lib.	Mrs. James Porter

Art Galleries and Museums in Canada

NATIONAL GALLERY OF CANADA, OTTAWA: *Board of Trustees*—Harry S. Southam, C.M.G., *Chairman*; Rt. Hon. Vincent Massey, P.C., E. B. Hosmer.

Director, H. O. McCurry.

Open every week-day, except Christmas Day, from 10 to 5. Sunday, 2 to 5.

Founded in 1880. The collections, consisting of Canadian, British and European paintings, sculpture, drawings, prints and other works of art acquired by means of annual grants voted by Dominion Parliament and by gifts from various benefactors, are housed in the National Museum building. In 1913 the National Galley of Canada Act (3-4 Geo. V, c. 33) was passed constituting an incorporated Board of Trustees for the management of the Gallery, the administration of its grants and for the encouragement of art generally throughout the Dominion.

In promoting this last part of its policy the National Gallery will lend to any body or society in Canada which possesses the necessary facilities a selection of Canadian paintings for any period up to one year. Loan exhibitions of the best contemporary paintings, drawings and prints both Canadian and foreign are also arranged by the Gallery and shown across Canada in all the leading cities.

Good colour reproductions of important works in the permanent collection suitable for framing and for use in schools bring the benefits of the National Gallery to every part of the country. Written lectures on different phases of art, each illustrated by 40 or 50 slides, are sent free except for transportation costs to any study group in Canada.

Recently the National Gallery has inaugurated a series of colour films showing Canadian artists at work. These and other films on art may also be borrowed on request at a nominal charge.

THE NATIONAL MUSEUM OF CANADA, OTTAWA

The National Museum of Canada originated in the Geological Survey of Canada, which was founded in 1842 by Sir William Logan. Authority to designate it the "National Museum of Canada" was given by Order-in-Council P.C. 2615 of January 5, 1927. Formerly it was designated the Victoria Memorial Museum.

The National Museum exhibits collections illustrating the natural history of the Dominion; its Geology, Mineralogy, Palaeontology, Biology and Anthropology. The study collections are open to research by properly qualified students and certain classes of specimens, *e.g.*, birds and mammals are available for loan under restriction. The Museum has a large collection of photographs of Indian and Eskimo life, birds, etc. Photographs, prints, lantern slides and motion picture films may be obtained at very moderate prices, or on loan.

Officer in Charge, F. C. C. Lynch.

Asst. Curator, ...

Division of Geology,—Maintained in conjunction with the Geological Survey, of which G. A. Young, M. Sc., Ph.D., is Chief Geologist.

Division of Geography,—Maintained in conjunction with the Topographical Survey, of which K. G. Chipman, S.B., is Chief Topographical Engineer.

Division of Mineralogy, Maintained in conjunction with the Geological Survey.

Division of Palaeontology,—Maintained in conjunction with the Geological Survey.

Division of Biology,—R. M. Anderson, Ph.B., Ph.D., Chief of the Division; A. E Porsild, Botanist; A. L. Rand, B.Sc., Ph.D., Assistant Zoologist; C. L. Patch, Taxidermist and Herpetologist.

The National Herbarium contains more than 160,400 sheets of plants, phanerogams, and cryptogams, including specimens in large series from every province of Canada as well as many from other countries.

Division of Anthropology — D. Jenness, M. A., Litt.D., Chief of the Division; C.M. Barbeau, B.A., LL.D., B Sc., Ethnologist; J. D. Leechman, Ph.D., Assistant Archaeologist.

Library. (*Bureau of Geology and Topography*)—Miss N. I. Wills, Librarian. A library containing more than 80,000 volumes on natural history and related subjects is maintained. Books or periodicals will be lent under restriction to responsible persons or institutions.

ROYAL ONTARIO MUSEUM

Bloor Street and Avenue Road, Toronto

BOARD OF TRUSTEES—Dr. D. B. Macdonald, *Chairman*; Mrs. H. Warren, L.L.D., *Vice-Chairman*; Rev. H. J. Cody, D.D., LL.D., Sir Robert Falconer, K.C.M.G., Bart., Hon. G. H. Ferguson, K.C., Hon. Duncan McArthur, LL.D., Rev. D. B. Macdonald, M.A., LL.D., F. Gordon Osler, Esq., Sigmund Samuel, LL.D., Miss Helen Reynar, *Secretary*.

ROYAL ONTARIO MUSEUM OF ARCHÆOLOGY—Prof. C. T. Currelly, O. Medj., M.A., LL.D., F.R.S.C., F.S.A., *Director;* H. A. Thompson, Ph.D., F.R.S.C., *Keeper of Classical Collections*; T. F. McIlwraith, M.A., F.R. A.I., F.R.S.C., *Keeper of Ethnographical Collections*; W. G. White, D.D., F.R.S.C. (Bishop), *Keeper of East Asiatic Collections.*

The museum possesses large collections that show the primitive skill of the men in the Palæolithic, Neolithic, Copper, and Bronze ages. The early grain civilizations are illustrated in five galleries of Babylonian and Egyptian objects; the classical period occupies ten galleries, and ethnology and the American Indian twelve. Of civilization later than that of Rome special attention has been given to the collection of arms, glazed earthenware, Chinese ceramics, Japanese work, woodwork and furniture, textiles, embroideries, laces, and prints, including the Dr. Sigmund Samuel Canadiana Collection.

The collections have been formed to teach as far as possible the history of mechanical work, and to be a stimulus to the modern worker.

ROYAL ONTARIO MUSEUM OF GEOLOGY—Professor E. S. Moore, M.A., Ph.D., F.R.S.C., *Director.*

The exhibits are partly arranged on an economic basis sections being devoted to ores, fuels, ceramics, building stones, abrasives, refractories, etc. Especial attention has been directed to building and ornamental stones; copper, nickel, radium, silver and gold ores, Canadian coals, etc. The geology of famous mining regions is illustrated by mine models and suites of specimens. There are models of an oil field and oil well with working pump. Glacial geology has received much consideration; striated surfaces, striated stones, and tillites are represented from all the known Ice ages and from all parts of the world. Dynamic and Structural Geology are well represented by numerous specimens and models, and there is a large collection of water colour paintings of glacial features.

ROYAL ONTARIO MUSEUM OF MINERALOGY—Professor A. L. Parsons, B.A., F.R.S.C., *Director*; Dr. V. B. Meen, *Assistant Director.*

This museum contains an unusually complete series of minerals from all parts of the world as well as a special collection of Canadian minerals; collections of cut gems, crystals, meteorites, rocks; and a special series to illustrate the mineral association found in deposits of gold, silver, lead, zinc, radium and nickel, as well as certain non-metallic series. Among the popular exhibits are a reconstructed crystal cave and a collection to show the fluorescence of minerals.

A large part of these collections has been presented by persons connected with the mining industry.

ROYAL ONTARIO MUSEUM OF PALÆONTOLOGY—Madeleine A. Fritz, M.A. Ph.D., F.R.S.C., *Assistant Director of Invertebrate Palæontology*; L. O. Russell, M.A., Ph.D., F.R.S.C., *Assistant Director of Vertebrate Palæontology.*

The museum contains extensive series of Invertebrate fossils arranged to illustrate the anatomy and classification of the different zoological branches, and to indicate the important faunas of the geological ages. Vertebrate fossils are represented by numerous reptiles and by an excellent collection of mammals and fishes. The mounted skeletons of dinosaurs from Alberta are a feature of especial importance. Fossil plants are shown by good series of Carboniferous, Cretaceous, and Interglacial forms. The collections contain, also, a special Canadian series designed for the use of students of Canadian geology.

Much unique material is included in the exhibits, and numerous type specimens of particular value, *e.g.*, Matthew's types of Cambrian fossils from eastern Canada and type dinosaurs from the Cretaceous formations of Alberta.

The walls of the galleries of invertebrate palæontology are decorated with an elaborate series of paintings portraying successive stages in the development of the earth. They emphasize particularly the animals and plants of past ages.

ROYAL ONTARIO MUSEUM OF ZOOLOGY—Professor J. R. Dymond, M.A., F.R.S.C., *Director*; Lester L. Snyder, *Assistant Director.*

The exhibits are arranged in two galleries, one showing a representative series of animals foreign to Canada; the other, a fairly complete series of Canadian vertebrate animals and representative series of invertebrates. In the introductory portion of the Canadian gallery special exhibits are arranged including realistic reproductions of scenes showing animals as they are found in nature.

Aside from the Museum's teaching exhibits, it possesses extensive study collections. These are richest in Canadian forms but the bird collection includes that of the late J. H. Fleming representing birds of the world; consequently the Museum holds a position of importance with its store for ornithological research.

Division of Public Instruction, Miss Ruth M. Home, M.A., Supervisor; Miss Ella N. Martin, M.A., Lecturer.

OTHER MUSEUMS AND ART GALLERIES IN CANADA

ALBERTA

Banff National Park Museum, Banff, Alberta, directed by the Supt. of Park, P. J. Jennings, pending appointment of *Curator.*

Edmonton Museum of Arts, Mrs. David Bowman, *Director.*

University of Alberta, Museum of Geology, Palaeontology and Archaeology, Edmonton, Alta. Professor John A. Allan, M.Sc., PhD., F.R.S.C., *Curator.*

BRITISH COLUMBIA

Helmcken House Museum, 638 Elliott St. Victoria; maintained by Provincial Archives, W. E. Ireland, Provincial Archivist, c/o Department of Education, Victoria. *Resident Curator*, Mrs. H. Webster.

Museum of Northern British Columbia, Prince Rupert, B.C.; *Curator*, N. L. Jones.

Vancouver City Museum and Civic Art Gallery, T. P. O. Menzies, *Curator*; Vancouver Art, Historical and Scientific Association, T. P. O. Menzies, *Secretary.*

Provincial Museum of Natural History and Anthropology, Victoria, B.C., G. Clifford Carl, Ph.D., *Director.*

University of British Columbia Ethnological Museum, *Curator*, ..., Vancouver.

MANITOBA

Winnipeg Art Gallery Association. *President*, Col. J. Y. Reid, E.D.; *Curator*, A. J. Musgrove, A.G.S.A.

Historical Exhibit of the Hudson's Bay Company, Winnipeg store. Contains objects relative to the history of the Western Canadian Frontier. *Curator*, Clifford P. Wilson.

The Manitoba Museum, The Auditorium, Winnipeg; *Director.* L. T. S. Norris-Elye; *Secretary*, G. Shirley Brooks.

NEW BRUNSWICK

Fort Beauséjour National Park Museum, Aulac, N.B. *Hon. Curator*, Dr. J. C. Webster, C.M.G.

Miramichi Natural History Museum, Chatham; *Curator*, ...

Department of Biology Museum and Boardman Collection (Ornithology of the University of New Brunswick, Fredericton, N.B. *Curator*, Prof. W. S. Hoar, B.A., PhD.

York-Sunbury Historical Society Museum, Fredericton; *Curator*, W. M. Burns, M.A.; *Secretary, Recording*, G. Alvah Good, 242 Regent Street; *Corresponding Secretary and Treasurer*, Mrs. A. E. Mathewson, 579 Brunswick St.

The New Brunswick Provincial Museum, Saint John, N.B., William MacIntosh, M.Sc., D.Sc., Director.

NOVA SCOTIA

Fort Anne Historical Museum, Annapolis Royal, N.S., *Curator*, Lieut.-Col. E. K. Eaton; *Assistant to the Curator*, Miss H. Laura Hardy.

Pioneers' Museum, Green Hill, Pictou, Co.: *Curator*, Clifford Rose, 254 Almonte Ave., New Glasgow.

Dalhousie University Museum, Halifax, N.S. (no curator at present.)

Provincial Museum of Nova Scotia, Halifax, N.S., Established 1868. *Curator*, Donald K. Crowdis.

Fortress of Louisbourg Museum, Louisbourg, N.S., *Curator*, Miss Katharine McLennan.

Yarmouth, Public Library and Museum. Miss E. F. Raymond, *Librarian and Curator.*

ONTARIO

Collingwood, Ont., Huron Institute Museum; David Williams, Secretary and Curator.

Hamilton Art Gallery, Leonard Hutchinson, A.R.C.A., Curator.

Dundurn Castle Museum, Hamilton; *Curator*, Mrs. Agnes M. Mundie.

Kingston, Ont., Geological, Mineralogical and Ethnological Museum, Queen's University, Prof. M. B. Baker, Curator. Biological Museum, Queen's University, Kingston, R. O. Earl, B.A., S.M., Ph.D., Curator.

Murney Tower Museum, Kingston; *Director*, Lt.Col. C. M. Strange, 25 West Street.

Waterloo Historical Society Museum, Kitchener, Ont., H. W. Brown, President, P. Fisher, Sec.-Treas., 11 Elgin Street, Kitchener.

Niagara Historical Society, Niagara-on-the-Lake, Miss Catherine Creed, Curator and Corresponding Sec.

Women's Canadian Historical Society; Bytown Historical Museum; Ottawa, 70, Nicholas St.; *Curator*, Mrs. A. C. Kains, 9 Rideau Gate, Ottawa.

Women's Canadian Historical Society of Toronto, Supervisor of Old Fort York Museum, Mrs. A. W. MacNab, 116 Walmer Road, Toronto. Supervisor of Colborne Lodge Museum, High Park, Toronto, Mrs. W. J. Robinson, 349 Jarvis St., Toronto.

Sarnia Public Library and Art Gallery, Miss D. Carlisle, Curator.

Art Gallery of Toronto, Dundas St. West, Martin Baldwin, Curator. Open every weekday 10 to 5, Sundays and holidays 2 to 5. Free admission, Saturdays, Sundays and Statutory Holidays, other days 25c.

University of Toronto, museums o Anatomy, Forestry Pathology and Zoölogy. (*See Royal Ontario Museum.*)

QUEBEC

Chambly Canton, Fort Chambly Museum; *Curator*, Euclide Lalanne.

Joliette, Museum of the Seminary of Joliette; *Curator*, Rev. Prof. Lucien Gravel.

Montreal, Commercial and Industrial Museum; annex of "The School of Higher Commercial Studies." Dean E. Minville, Director; Dr. G. Delorme, Curator.

Montreal, Antiquarian & Numismatic Society Museum, Chateau de Ramezay; L. A. Renaud, Curator; Miss Anna O'Dowd, Assistant Curator.

Montreal, Ecole Polytechnique, Geological & Mineralogical Museum, 1430 St. Denis St., M. Danloux-Dumesnils.

Montreal, McGill University Museums. T. H. Matthews, Registrar's Office, Secretary of University Museum Committee, Architectural Museum, Botanical Museum, Library Museum, Pathological Museum, Peter Redpath Museum, Medical Museum, McCord National Museum (closed at present), Sherbrooke and McTavish Sts., Ethnological Museum.

Montreal, Art Association of Montreal; Museum and Galleries. (*See page 536.*)

Montreal, Musee Historique Canadien Inc. (Wax Museum) 3715 Queen Mary Rd.; *Curator*, d'Anjou André, 3181 Maplewood Blvd.

Montreal, Educational Museum for the Deaf, 7400 St. Lawrence Blvd.; *Director*, Florian V. Crete, C.S.V.

Montreal, The Telephone Museum and Historical Collection; *Historian*, George L. Long, The Bell Telephone Co. of Canada.

Quebec, Museums of Laval University; for curators, *see page 505.*

Laval University Art Gallery; *Curator*, Mgr. François Pelletier.

Quebec, Museum of the Province of Quebec, Plains of Abraham; *Curator*, Paul Rainville.

Ste.-Anne de la Pocatière; Museum of the College of Agriculture, *Curator*, Rev. R. Tanguay.

St. Hyacinthe, Museum of the Seminary of St. Hyacinthe; *Curator*, Prof. Frs-X. Cote.

Sorel, Museum of Mt. St. Bernard Normal School; *Curator*, Bro. Maurèle.

SASKATCHEWAN

Prince Albert Historical Museum, Prince Albert, *Curator*, Hubert Staines, 112, 20th St., E.

Provincial Museum of Natural History, 1368 Toronto St., Regina, Sask. F. A. Dunk, *Director.*

University of Saskatchewan Museum, Saskatoon, Sask. Dr. D. S. Rawson, Curator of Zoology

Grand Coteau Museum of the Canadian Club, Shaunavon; *Curator*, H. F. Hughes.

Swift Current Museum, Swift Current; *Curator*, Howard Couch.

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PRINCIPAL CLUBS IN CANADA

EXPLANATION OF ABBREVIATIONS—*H*, honorary secretary; *m*, men; *w*, women; *r*, resident; *nr*, non-resident; *pr*, privileged; *sh*, share; *o*, ordinary member; *cg*, conditional gentlemen; *cl*, conditional ladies; *ag*, associate gentlemen; *al*, associate ladies; *ar* associate resident; *anr*, associate non-resident; *a*, associate; *jr*, junior member; *int*, intermediate; *sr*, senior; *ps*, part season; *p*, playing; *np*, non-playing; *mc*, married couples; *tf*, transfer fee; G, Golf; C, Country

Note—This list gives only the principal clubs in Canada; the Editor will gladly rectify errors or omissions on advice.

Town and Province	Name of Club	Address of Club House	Year Established	Number Members	Subscription		Secretary's Name
					Ent.	Annu'l	
ALBERTA							
Calgary	Calgary G. & C. Club	Box 189, Calgary	1910	700	$150	$50 *al* $15	H. G. Morrison (*H*)
Calgary	Ranchmen's Club	6th St. & 13th Ave. W., Calgary	1891	250	$200	$75	T. J. Williams (*H*)
Edmonton	The Edmonton Club	10020 100th St.	1899	275	None	$40	A. G. MacKinnon
Edmonton	Edmonton G. & C. Club	Edmonton, Alta	1909	500	Stock	50	Patrick O. Fletcher
Edmonton	Mayfair Golf & C. Club	Edmonton (S. Side)	1921	610	$25	*sh* $50 *a* 75	T. C. Morrison
Lethbridge	Chinook Club	4th Av. & 11th St. S.	1898	90	$10	36	J. S. Rose
BRITISH COLUMBIA							
Hollyburn	Capilano G. & C. Club	Box 112, Hollyburn	1938	400	*m* $50 *w* $50 *mc* 75	*m* $90 *mnp* 35 *wp*, 55 *wnp* 25	James McIlraith
Kelowna	Kelowna Club	Kelowna, B.C.	1904	161	$25	$20	H. B. Everard
New Westminster	Vancouver Golf Club	RR2 New West'r B.C.	1909	250	None	*m* 72 *w* 30	J. A. Greenhill
New Westminster	Westminster Club	New Westminster	1887	140	$25	*r* $50 *nr* 30	A. Meacock
Prince Rupert	Prince Rupert Club, Ltd.	2nd Ave. at 3rd St.	1910	40	....	*r* $40	W. L. Armstrong
Vancouver	Jericho Country Club	Vancouver, B C	*Taken over by Military in 1942.*				
Vancouver	Marine Drive G. & C. Club Ltd.	57th Ave. & Marine Drive	1924	450	*m* $25 *w* $10	*m* $72 *w* 33	H. Murray
Vancouver	Shaughnessy Hghts G.C.	33rd Avenue	1911	700	*m* $150 *w* 75	*m* 100 *w* 45	John D. Kearns
Vancouver	Terminal City Club Ltd	837 W. Hastings St.	1899	600	$100	$84	Alan Maclean
Vancouver	The Vancouver Club	915 W. Hastings St.	1893	750	$400	$100	B. C. Binks
Vancouver	Point Grey G. & C. Club	3350 Marine Drive	1922	600	$100 *sh*	*m* 80 *w* 42	J. W. Curran
Vancouver	Quilchena Golf Club Ltd	29th Ave. & E. Blvd.	1928	375	*m* $50 *w* 25	*m* $72 *w* 44	M. J. Robertson
Victoria	Gorge Vale Golf Club	Craigflower & Tillicum Rds.	1930	350	None	*m* $30 *w* $25	James G. Smart
Victoria	Royal Colwood Golf Club	Langford P.O. Van. Is	1914	325	None	*m* 50 *w* 25	Alex S. Paul
Victoria	Royal Victoria Yacht C.	Uplands, Victoria	1891	250	$10	$30	F. Lawrence
Victoria	Uplands Golf Club (*form. United Serv. G. C.*)	3300 Cadboro' Bay Rd	1889	360	None	$40 *w* 25	J. B. Beveridge
Victoria	Pacific Club	625 Fort St.	1894	335	None	$40	R. T. Hill
Victoria	Union Club of B.C.	Victoria, B.C.	1879	690	$50	*r* $72	N. R. Craig
Victoria	Victoria Golf Club	Oak Bay, Victoria	1893	630	$100	$60	Capt. J. V. Perks
MANITOBA							
Brandon	Brandon G. & C. Club	Brandon, Man.	1914	200	....	*m* $20 *w* $10	W. W. Orr
Portage la Prairie	Portage Golf Club	Island Park	1922	105	None	$25	W. P. Osborne
Winnipeg	Carleton Club	308 Main St.	1901	400	*r* $150 *nr* $50	$90	Geo. G. Miller (*H*)
Winnipeg	Elmhurst Golf Links	Box 535 Winnipeg	1914	250	*sh* $100	$65	M. Bocquin
Winnipeg	Niakwa Country Club	Youville Rd., St. Vital	1921	280	$300 = 3 shrs.	*m* $55 *w* $20	W. C. Soole
Winnipeg	Winnipeg Badminton Club, Limited	150 River Ave.	1928	300	*sh* $100	$20	C. A. Read (*H*)
Winnipeg	Winnipeg Winter Club	51 Smith St.	1929	1650	share	$50	W. A. Rowlands
Winnipeg	The Manitoba Club	Broadway & Fort St.	1874	950	$300	$100	J. V. Nutter
Winnipeg	St Charles Country Cl	P.O Box 1925, Wpg	1905	900	$100 + stock	$90	S. E. Rea (*H*)
Winnipeg	Southwood Country Club, Limited	Fort Garry, Man. P.O. Box 1952 Wpg.	1919	300	*sh* $150	*m* $50 *w* 22.50 *jr* 10	T. B. Sharpe (*H*)
NEW BRUNSWICK							
Fredericton	Fredericton City Club	Queen Street	1920	56	None	$35	R. H. Simonds
Fredericton	Fredericton Golf Club	Fredericton, N.B.	1916	200	*m* 10 *w* 5	*m* $25 *w* $15	E. A. MacKay
Moncton	Moncton Club	33 Church Street	1910	90	$25	$25	F. M. Dayton
Saint John	Union Club	123 Germain St.	1884	360	$50	$60	J. R. Miller
Saint John	Riverside G. & C. Club	East Riverside	1907	500	$25	*m* $65 *w* $25	Frank L. Peters
NOVA SCOTIA							
Halifax	City Club	406-412 Barr'ton St.	1886	125	$60	$60	A. S. Carten
Halifax	Halifax G. & C. Club	Armdale	1922	400	*m* 100 *w* 50	+stock +stock	B. C. Thomson *w*. 30 *m* 55
Halifax	Halifax Club	Hollis Street	1862	350	$100	$60	W. C. Harvey

Town and Province	Name of Club	Address of Club House	Year Established	Number Members	Subscription Ent.	Subscription Annual	Secretary's Name
Halifax	North West Arm Rowing Club	Halifax, N.S.	1900	250	$5	$20	B. C. Woodworth
New Glasgow	City Club	Woolworth Bldg.	1912	85	$10	$24	Warren Flockhart
New Glasgow	Scotia Club	Bank of N.S. Bldg.	1905	100	$25	$24	J. Ed. Macdonald
Sydney	Royal Cape Breton Y. C.	Esplanade, Sydney.	1900	119	$20	$25	T. M. Bonner (*H*) $15]
ONTARIO							
Belleville	Bay of Quinte Country Club Limited	Box 65, Belleville, O.	1922	180		*m* $40 *w* $25 *jr* $15	E. B. VandeWater
Belleville	Belleville Club, Limited	210 Pinnacle St	1910	150	$25	$25 *nr*., *pr.*	R. E. Orr
Brantford	The Brantford Club	98 George St.	1887	100		$40 *nr* $10	C. J. Parker
Brantford	Brantford G. & C. Club, Limited	Brantford, Ont.	1879	490	$25 + stock	$60	C. L. Laing
Guelph	Guelph Country Club, Limited	Guelph, Ont.	1912	400	*sh* $100	*m* $35 *w* 10 *ag* 40	W. V. Bagg *jr* 20]
Hamilton	Glendale G. & C. Club, Limited	R. R. No. 1, Bartonville, Ont.	1919	420	*r* $200 *nr* 100	*m* $45 *w* 20 *r* $75 *nr* 20	N. Cassidy Fred Davis
Hamilton	The Hamilton Club	Main & James Sts.	1873	398	none	*m* $90 *w* 35	J. G. McAlpine
Hamilton	Royal Hamilton Yacht Club	McNab St. N.	1888	308	$35	*r* $25 *nr* 10	Thos. A. Sutton, (Mgr.)
Kenora	Kenora G. & C. C., Ltd	Kenora	1923	116	none *sh* $100	*m* $25 *w* 15	L. A. Toole *jr* $10]
Kitchener	Westmount G. & C. Club, Limited	Kitchener	1929	500	$100 *sh*	*m* $60 *w* 30	G. H. Good *social* $15]
London	London Club Limited	177 Queen's Av.	1874	200	$150	$60	E. V. Little
London	London Hunt & C. Club Limited	P.O. Box 455 London	1913	640	$250	*m* $75 *w* 20	W. Kent-Rodgman
Oshawa	Oshawa Golf Club, Ltd	Alexandra St.	1906	200	$25 *m*	*m* $50 *nr* 25	H. J. Begg *s* $25]
Ottawa	Ottawa Hunt & Golf C.	Billings Bridge, Ont.	1908	565	$50	$70	W. C. Gillam
Ottawa	Rideau Club [Ltd	Wellington St	1865	535			J. G. Brandstetter
Ottawa	Rivermead Golf Club	Aylmer Road, Que. P.O. Box 883, Ottawa	1910	452	none	*m* $60 *il* $15	W. N. Keenan
Ottawa	The Laurentian Cl'b Inc	233 Metcalfe St.	1904	200	$100	$60	J.M. Montgomery
Ottawa	Royal Ottawa Golf Club	Aylmer Rd., Township of Hull, Que.	1891	900			(*H*)
Ottawa	Univ. Club of Ottawa	150 Elgin St.	1913	185		*r* $35 *nr* 10	E. G. Arnold *nrl* 20, *nnrl* 10]
Ottawa	L'Institut Canadien-Français d'Ottawa	123 Rideau St.	1852	500		$10	Antonio Plouffe, B.A., H.S.A.
Peterborough	The Peterborough Club	Water & Simcoe Sts.	1900	100	*r* $30 *nr* 10	*r* $30 *nr* 5	D. J. Lawrie
Port Credit	Mississauga G. & C. Club Limited	Port Credit, Ont.	1906	695	$100	$80	F. L. Riggs
Port Credit	Lakeview Golf Club, Ltd.	Port Credit, Ont.	1908	150	None	*m* $45	A. W. Purtle
St. Catharines	St. Catharines Golf Club, Limited	Westchester Av.	1911	300	None	*m* $65 *w* 32½	P. F. J. Dolan
Scarboro	Scarboro G. & C. Club, Limited.	Kent Bldg., Toronto *Winter Address*	1912	586	None	$75	M. A. Chadwick
Thornhill	Thornhill G. & C. Club, Limited.	Excelsior Life Bldg., Toronto *Winter Address*	1922	675	$50	$70	F. R. Stampe (Mgr.)
Toronto	The Albany Club	93 King St. East	1882	500	$100 *nr* $20	$75 *nr* $25	A. H. Birmingham
Toronto	Argonaut Rowing Club	131 Lake Shore Bvd.	1872	400		$15	R. C. Moffat
Toronto	The Arts & Letters Club	14 Elm St.	1908	325			H. M. Tedman (Assoc. Sec.)
Toronto	Boulevard Club, Ltd.	175 Lakeshore Blvd	1935	750	none none none	*sr* $25 *int* 20 *w* 10	E. W. Beeton *jr* $15]
Toronto	Can. Military Institute	426 University Ave.	1890	950		$15	H. E. Brown
Toronto	Engineers' Club of Tor	350 Bay St.	1899	500	*r* $100 *nr* 25	*nr* $5 *r* $50 *nr* 15	Wm. C. Foulds
Toronto	Granite Club	63 St. Clair Ave W.	1926	2700	*m* $100 *w* 50 *nr* 75	*m* $75 *w* 25 *nr* 25	H. Donnelly
Toronto	Lambton G. & C. Club, Limited	Lambton Mills P.O	1902	930	*sh* + $150	*m* $85 *w* 40	A. A. Butler *jr* 10]
Toronto	The National Club	303 Bay St.	1874	900	*r* $300 *nr* 75	*r* $85 *nr* 40	W. H. Gunn
Toronto	The Ontario Club	16 Wellington St. W	1909	500	none	*r* $55 *nr* 25	J. H. Stanford
Toronto	Royal Can. Yacht Club	Centre Isl., Toronto	1852	2500	$100	$50	Donald G. Bremner
Toronto	Rosedale Golf Club	Bedford Park	1893	800	$300	*m* $75 *w* 42	E. C. Bowyer
Toronto	Summit Golf & C. Club, Limited	Jefferson P.O., Ont.	1913	500	$100	*m* $75 *w* $37½	P. J. Tod

Town and Province	Name of Club	Address of Club House	Year Established	Number Members	Subscription		Secretary's Name
					Ent.	Annu'l	
ONTARIO							
Toronto	Toronto Golf Club	Long Branch, Ont.	1876	1088	$200	$85	F. C. Armitage
Toronto	Toronto Sailing & Canoe Club	20 Dowling Ave.	1939	200	none	*sr* $15 *jr* 10	C. W. Cooling
Toronto	Toronto Club	York & Wellington.	1835	520	$300	$100 *nr* $20	G. E. Watson (*H*)
Toronto	Toronto Hunt Club	1355 Kingston Rd.	1894	700	*m* $150 *w* 150	*m* $75 *w* 50	V. F. Mason *nr* 20]
Toronto	Eglinton Hunt	York Mills, R.R. 2.	1929	160	....	*m* $50 *w* $35 *jr* 25	R. Greenhow *nr* 25]
Toronto	University Club	University Ave.	1906	585	*r* $100 *nr* $25	*r* $75 *nr* 20	B. White
Toronto	Weston Golf & C. Club, Limited	Weston, Ont.	1916	500	$25 + $100 *sh*	*m* $85 *w* 40	A. L. McAllister
Toronto	The York Club	135 St. George St.	1909	235		$150 *nr* 50	E. Duthie
Toronto	National Yacht Club	Bathurst St.	1892	207	$5	*r* $20 *nr* 5 *int* 10	G. E. Aggett
PRINCE EDWARD IS.							
Charlottetown	Charlottetown Club	Gt. Geo. & Dorchester	1893	69	*m* $20	*m* $30	D. A. MacKinnon
Charlottetown	Charlottetown G.C.Inc.	Belvedere	1902	203	$25	$30	H. L. Sear
QUEBEC							
Laval-sur-le-Lac	Le Club Laval s-l-Lac.	Laval-Sur-le-Lac	1917	800	$750	$95	J.A.Gagnon (Mgr)
Montebello	Seigniory Club	Log Chateau, Seigniory Club, P.Q.	1930	400	$2,500 or $250	None $125	H. L. Furst (Acting)
Montreal	The Arts Club	2027 Victoria St.	1913	150	$15	$25	J. K. Wilson
Montreal	Beaconsfield G. C. Inc.	Pointe Claire, Que.	1902	750	.....	$100	G. H. Davies
Montreal	The Engineers' Club	1175 Beaver Hall Sq.	1903	500	*r* $200	*r* $100	Maj. E. de L. Greenwood
Montreal	The Montreal Club	215 St. James St.W.	1896	450	$100	$75	J. W. Maynard
Montreal	Montreal Hunt	Grande Fresniere, nr. St. Eustache	1826	200	$150	$10	W. F. McBride(*H*) 275 St.JamesSt.W.
Montreal	Royal St.Lawrence Yacht Club	Dorval	1888	400	$50	$40	T. F. Brisbane
Montreal	Saint James's Club	675 Dorchester St.W.	1857	800	....	....	E. B. Johnson
Montreal	The Themis Club Inc.	1336 Sherbrooke Street, W.	1914	600	$50	*r* $30 *nr* 10	Helen Lyman Wright (Mgr.)
Montreal	Univ. Club of Montreal	2047 Mansfield St	1907	900	.	..	W. F. C. Sullivan
Montreal	Mt. Stephen Club Inc.	1440 Drummond St	1926	450	$150	$125	A. D. Worthington
Montreal	The Mount Royal Club	1175 SherbrookeSt.w.	1899	435	....	....	H. L. Williams
Montreal	The Royal Mont'l G. C.	Box 2349 Montreal.	1873	1350	$400	$110	Greta M. Kelly
Montreal	Unit'd Services Club Inc.	1195 SherbrookeSt.w.	1922	585	*r&a* 100 *int* 100	*r&a* $60 *int* $30	A. F. Field
Montreal	Club Saint Denis	257 Sherbrooke E.	1874	300	$200	$100	C. E. Larivée
Montreal	M'treal IndoorTennis C.	4094 C. des NeigesRd	1914	213	$150	$50	E. H. Latramboise
Quebec	Quebec Garrison Club	St. Louis St.	1879	350	$150	$75	R. Quirouet
Quebec	The Royal Quebec G.C.	Boischatel, P.Q.	1874	423	....	*m* $60 *c* 20	R. A. Benoit
St Bruno (Near Montreal)	Mt. Bruno Country C., Inc	St. Bruno, County Chambly, Que.	1917	400		$200	W. H. Harling
Three Rivers	The Three Rivers Club	St. Genevieve St.	1848	200		$20	J. A. D. Chagnon
Three Rivers	Ki 8 EB Country Clul (Ke-huit-eb)	Des Forges Road	1923	200	None	$35	L. B. Baxter
SASKATCHEWAN							
Moose Jaw	Moose Jaw Golf Club	Third Av. N.E.	1907	225	....	*m* $20 *w* 10	R. M. Forrest
Moose Jaw	Lynbrook Golf Club	4th. Ave. N W.	1925	250	None	*m* $12 *w* 8	J. R. Castle
Regina	The Assiniboia Club	1925 Victoria Ave.	1882	325	*r* $50 *nr* $25	*r* $75 *nr* $20 *nr* $10	George A. Mantle *intra prov.*] *extra prov.*]
Regina	The Regina Golf Club	R.C.M.P. Barracks.	1893	326		*m* $25	W. Kidd
Regina	The Wascana C'ntry C.	2824 Retallack St.	1911	425	$25 *sh*	$25	D. S. MacMurchy
Saskatoon	Riverside Country Club	Saskatoon, Sask.	1912	221	None	$50	John Townshend
Saskatoon	Saskatoon Club. ..[Ltd.	21st Street East.	1906	90	....	*r* $50 *nr* $10	W. T. Scott, C.A.
Saskatoon	Saskatoon Golf & C'try Club Ltd.	Saskatoon, Sask.	1907	325	1 *sh*	*m* $30 *w* $20 *mc* 40	Maj. J. H. Waren, [M.C.

The Editor will gladly answer enquiries relative to changes in appointments of officials which take place after this Almanac was printed.

BOARDS OF TRADE AND CHAMBERS OF COMMERCE IN CANADA

We endeavour to make this a complete list. The Editor will appreciate advice of changes and of errors or omissions.

Populations, where available, are given elsewhere in this volume; see page 114

BT, Board of Trade CC, Chamber of Commerce

TOWN AND SECRETARY

ALBERTA

Athabasca, Chas. F. Shoubridge BT
Bashaw, F. A. Mills ..... BT
Bassano, C. S. Hanna ..... BT
Beaverlodge. M. Boyd ..... BT
Beiseker, M. J. McKennirey ... BT
Berwyn, Chas. F. Johnson CC
Big Valley, Fred Law ..... BT
Blairmore, L. L. Morgan ..... BT
Brooks, W. D. Ingram ..... BT
Bruce, L. C. Hergott ..... BT
Bruderheim, H. F. Kennedy ... BT
Busby, Wm. Elliott ..... BT
Calgary, Eric D. McGreer ..... BT
Camrose, I. A. Christenson ..... BT
Cardston, J. Y. Card ..... BT
Castor, Chas. A. Spratt ..... BT
Cold Lake, Geo. E. Hill ..... BT
Coleman, W. L. Rippon ..... BT
Colinton. J. A. D. Robertson. ... BT
Coronation, R. Steel ..... BT
Crossfield, T. Tredaway ..... BT
Donnelly, H. Maisonneuve ..... BT
Drumheller, J. A. Mackay ..... BT
Edmonton, Reg. T. Rose CC
Edson, L. A. Mahon ..... BT
Egremont, S. E. Mumby ..... BT
Fort McMurray, C. A. Thorp .. BT
Gleichen, J. M. Webb ..... BT
Grande Prairie, H. E. Davies ..... BT & CC
Granum, C. J. Neils ..... BT
Grimshaw, R. Haining ..... BT
Hanna, W. J. Yule ..... BT
High River, M. A. Bernier CC
Hilliard, Louis J. Maiko ..... BT
Hussar, E. J. Bell ..... BT
Hythe, L. J. Darby ..... BT
Innisfail, K. Rimington ..... BT
Irma, E. W. Carter ..... BT
Jasper, J. A. W. Woodford CC
Kinuso, H. B. Wilton ..... BT
Lac la Biche, M. Maccagno .... BT
Lacombe, Arthur Cottrell (Lacombe & District BT)
Lethbridge, J. S. Rose ..... BT
MacLeod, M. T. Halliwell ..... BT
Mayerthorpe, Harold Grigg CC
Medicine Hat, M. E. Patterson. CC
Mirror, J. G. Russell ..... BT
Morrin, B. G. Davidson ..... BT
Myrnam, P. M. Danelouich CC
Nanton, J. W. Boyce (Nanton & District BT)
Olds, A. C. Moore ..... BT & CC
Peace River, Frank Richardson. CC
Pincher Creek, L. W. Blackburn. BT
Ponoka, F. Robinson CC

TOWN AND SECRETARY

Radway, Mike Snaychuk ..... BT
Raymond, J. Orvin Hicken .... BT
Red Deer, P. E. Redman ..... BT
Rimbey, Archie McLees ..... BT
Rochfort Bridge, F. D. Gibson. BT
Rowley, J. Swallow ..... BT
Sangudo, J. D. Skinner ..... BT
Slave Lake, A. Peart ..... BT
Spirit River, John Paul CC
Stavely, James H Brand ..... BT
Stettler, R. W. Stowell ..... BT
Taber, Cecil Johnson ..... BT
Thorhild, R. Baker ..... BT
Three Hills, Wm. Hart ..... BT
Torrington, John R. Proctor ... CC
Two Hills, M. R. Dowhanuk ... BT
Vegreville, F. W. Laing CC
Vermilion, F. J. Richardson ..... BT
Vulcan G. A. Sales ..... BT
Wainwright, L. H. Baxter (W. and District BT)
Warner, F. E. Cassel ..... BT
Warspite, W. Farynowski ..... BT
Waskatenau, F. N. Procter .... BT
Waterton Park, E Haug, (Waterton Lakes National Park BT)
Wembley, S. H. Riggs ..... BT
Westlock, C. H. Daly ..... BT
Wetaskiwin, H. G. Smith ..... BT
Whitecourt, W H. Graham .... BT
Willingdon, S. D. Samoil CC

BRITISH COLUMBIA

Abbotsford, Leonard A. Zink ... BT
Agassiz .... (Agassiz-Harrison BT) W. G. Harris, R.R. 1
Alberni, M. M. Stephens ..... BT
Armstrong, C. E. Clay (Armstrong and Spallumcheen BT)
Ashcroft, T. A. Cumming ..... BT
Atlin, (Atlin District BT) W. W. Wright
Blairmore, L. Morgan ..... BT
Blue River, W. R. Johnson .... BT
Burns Lake (& District), L. K. McLeod ..... BT
Chase, Rev. C. W. Kirksey .... BT
Chilliwack, Maj. C. Grossman. BT
Courtenay, R. N. Carey, (Courtenay-Comox BT)
Cranbrook, W. D. Gilroy ..... BT
Creston, H. A. Powell ..... BT
Cumberland, A. McKinnon .... BT
Dawson Creek, H. Giles ..... BT
Duncan, G. P. MacMillan. CC
Edgewood, (Lower Arrow Lake BT) Henry Murton (Hon.)
Enderby, Rev. W. J. Selder .... BT
Fernie, Thos. Beck ..... BT
Golden, W. Fish ..... BT
Grand Forks, H. C. Clark ..... BT
Greenwood, R. B. Wallace ..... BT
Haney, W. Gilchrist (Maple Ridge BT)
Hazelton, Arthur S. Irvine ..... BT
Hedley, Frank H. French ..... BT

TOWN AND SECRETARY

Hope (& District), S. F. Mackay ..... BT
Invermere (Windermere Dist. BT) W. H. Cleland
Kamloops, D. B. Johnstone .... BT
Kaslo, C. R. Fahrni ..... BT
Kelowna, E. W. Barton ..... BT
Keremeos, L. S. Coleman ..... BT
Kimberley, Malcolm McIntosh. BT
Ladner, Murray Davie Delta Board of Trade
Little Fort, (North Thompson BT) Chas. Cleavely
Merritt, A. H. Blumenauer, Jr BT
Mission City, H. N. Jarman ... BT
Nakusp, N. A. Herridge ..... BT
Nanaimo, M. C. Ironside ..... BT
Naramata J. E. T. Warrington BT
Nelson, W. G. C. Lanskail .... BT
Nelson, Ass'd Bds. of Trade of Eastern B.C., J. R. Hunter
New Denver (Slocan District BT,) C. Clifford
New Westminster, E. H. Sands. BT do Ass'd Bds. of T. of Fraser Valley, W. Wright (Hon.). 3312 Royal Oak Ave., Burnaby, B.C.
North Burnaby, G. A. Morrison, 3893 Hastings St. E., Vancouver ..... BT
North Vancouver, J. R. Burnes. BT
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Port Alberni, C. R. Jackson, Box 128 ..... BT
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Pouce Coupe, J. H. Clark CC
Prince George, E. F. Little .... BT
Prince Rupert, Arthur Brooksbank CC
Princeton, J. O. C. Kirby ..... BT
Qualicum Beach, E. D. Thwaites ..... BT
Quesnel, J. Anderson ..... BT
Revelstoke, J. A. Abrahamson. BT
Rolla, I. D. Vandewater ..... BT
Rossland, J. C. Urquhart ..... BT
Saanichton, W. H. McNally, R.R.1 ..... (Saanich BT)
Salmon Arm, E. Max Ladner . CC
Shawinigan Lake, (Malahat BT) F. M. Gannon
Slocan (see New Denver)
Smithers (Smithers District CC) R. W. Calderwood
South Burnaby, Wm. Wright 3312 Royal Oak Ave., Burnaby, B.C. ..... BT
Stewart, A. Russwurm ..... BT
Summerland, Mel. Cousins .. BT
Terrace, Duncan K. Kerr (Terrace and District BT)
Tofino, W. Armitage ..... BT
Trail, R. M. Hoyland ..... BT

TOWN AND SECRETARY

Vancouver, W. E. Payne (Marine Bldg.)....BT
Vanderhoof, Geo. Ogston (Vanderhoof & Dist.)....BT
Vernon, H. P. Coombes....BT
Victoria, Geo. I. Warren, Box 608....CC
Williams Lake, F. G. Exshaw..BT

MANITOBA

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Beausejour, J. D. Crawford....BT
Brandon, H. L. Crawford....BT
do Western Man. Associated Boards of Trade, R. A. Clement, Jr.
Carman, A. Ferguson....BT
Cartwright, A. B. Fee....BT
Dauphin, J. H. Young....BT
Deloraine, A. A. Hay....BT
Elkhorn, W. H. Lee....BT
Emerson, Ray Long....BT
Flin Flon, C. H. Monkhouse...BT
Gladstone, S. H. Fahrni....BT
Gretna, A. L. Friesen....BT
Holland, J. H. Mason....BT
Killarney, J. W. Oliver....BT
Manitou, C. H. Vrooman....BT
Melita, H. S. Voss....BT
Minnedosa, M. A. Clow....BT
Marden, D. C. Philip....BT
Neepawa, Glen L. Dempsey...BT
Pilot Mound, H. Alex. Craig..BT
Portage La Prairie, G. G. Grigg.BT
Rapid City, H. W. J. Saul....BT
Roland, G. A. Brown....BT
Russell, L. C. Boulton....BT
St. Boniface, H. D'Eschambault BT
Ste. Rose du Lac, L. F. Molgat.CC
Selkirk, T. Bunn....BT
Shoal Lake, W. Stone (Shoal Lake Dist. BT)
Somerset, J. E. Bessette....BT
Souris, G. D. Box (Souris & Glenwood BT)
Swan River, F. G. Barrett....BT
The Pas, J. R. Pipes....BT
Virden (Virden Community BT), Dr. George Littlejohn....BT
Waskada, E. Sinclair....BT
Wawanesa, A. G. Scott....BT
Winkler, E. A. Teske....BT
Winnipeg, E. C. Gilliat....BT
do Manitoba Associated Boards of Trade, E. C. Gilliat
Winnipegosis, H. H. Hill....BT

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Bathurst, F. L. Hinde....BT
Campbellton, J. A. MacDonald (Acting)....BT
Caraquet, H. M. Rive....CC
Chatham, J. Fraser Kerr....BT
Dalhousie, G. D. Christie....BT
Edmundston, Chaiker Abbis...BT
Fredericton, R. St. J. Freeze...BT
Gagetown, Queen's Co. BT., Thos. D. Sharpe
Lord's Cove (Deer Island BT) Chas. R. Grew
Moncton, E. A. Keyes....BT
Newcastle, V. J. McEvoy...BT
Perth (Victoria BT) J. E. Andrews
Petitcodiac, J. R. Moore....BT
Plaster Rock, (District BT) W. S. Beach
Sackville, C. W. Moffatt....BT
Saint John, F. Maclure Sclanders, F.R.G.S., (Commissioner)...BT
Shediac, C. S. Grenache....BT

TOWN AND SECRETARY

St. Stephen, H. M. Groom....BT
Sussex, C. C. Macdougall....BT
Tracadie, Dr. A. Robichaud...BT
Wilson's Beach, J. L. Newman, (Campobello Island BT)
Woodstock, E. R. Jones, Pres..BT

NOVA SCOTIA

Amherst, A. R. Lusby, Box 176....BT
Antigonish, B. A. Massey....BT
Baddeck, James MacKinnon...BT
Bear River, Jos. N. McClafferty.BT
Berwick, W. I. Huntley....BT
Bridgetown, W. H. Maxwell...BT
Bridgewater, J. E. Hirtle....BT
Caledonia, North Queens BT., G. R. Chute
Canso, Cecil Boyd....BT
Clark's Harbour, L. A. Fraser..BT
Dartmouth, F. C. McQuarrie..BT
Digby, H. A. Nichols....BT
Glace Bay, R. Kerr....BT
Guysborough, V. N. Hart....BT
Halifax, E. A. Saunders....BT
Inverness, H. P. McKinnon....BT
Kentville, H. W. Porter....BT
Lawrencetown, W. C. Parker..BT
Liverpool, G. C. Day....BT
Lunenburg, L. W. Geldert....BT
Middleton, Hanson Dowell....BT
New Glasgow, A. G. Baillie....BT
New Waterford, L. J. Doucet..BT
North Sydney, Reg. F. McNeil.BT
Oxford, C. Guy Black....BT
Parrsboro, C. A. Cochrane....BT
Pictou, A. W. Harris....BT
Riverport, M. S. Wentzell....BT
Shelburne, H. H. Nickerson....BT
Springhill, A. J. Mason....BT
Stellarton, W. Arthrall....BT
Stewiacke, W. B. Reid....BT
Sydney, Associated Boards of Trade, R. R. McIntyre
Sydney Mines, W. A. McLaggan....BT
Truro, Dr. J. W. T. Patton....BT
Westville, H. E. Langille....BT
Windsor, R. C. Mills....BT
Wolfville, B. W. Wallace....CC
Yarmouth, A. J. Fraser....BT

ONTARIO

Acton, W. K. Graham....CC
Ailsa Craig, F. L. McLeod....CC
Alexandria, D. A. Macdonald (Pres.)....BT
Alexandria, George Simon....CC
Alliston, F. W. Armstrong....CC
Almonte, G. R. McLennan....CC
Amherstburg, W. R. Currie....CC
Ansonville, W. J. Grummett...BT
Arthur, J. T. Mainland....BT
Aylmer, T. L. Barnecott....CC
Bancroft, D. M. Rouse, (North Hastings CC)
Barrie, Mrs. A. E. Creswicke...BT
Belle River, E. H. Taylor....BT
Belleville, J. O. Herity....CC
Blenheim, L. A. Pegg....BT
Blind River, C. A. Needs....BT
Bothwell, C. McDonald....CC
Bowmanville, R. M. Cotton...CC

TOWN AND SECRETARY

Bracebridge, Geo. Jeffries....BT
Brantford, Norman R. Wilson..BT
Brighton, J. H. Frise, (Brighton Village and T'ship. BT)
Brockville, W. A. Hollister....CC
Brussels, F. R. Smith....CC
Burford, M. Messecar....CC
Campbellford, G. A. Kingston..BT
Cargill, Harvey Grice....BT
Carleton Place, J. G. Craig....BT
Cayuga, H. J. Hoshal....BT
Charlton, J. A. Hough....BT
Chatham, A. C. Woodward....BT
Chesley, E. B. Caldwell....CC
Clarksburg, V. Hewson....BT
Cobalt, Chas. Cross....BT
Cobourg, J. J. Stewart....CC
Cochrane, J. A. K. Falby....BT
Colborne, H. S. Keyes....BT
Collingwood, G. E. Bryan....BT
Cooksville, B. L. Cope (Business Men's Assoc'n.)
Copper Cliff, R. M. Thomas...BT
Cornwall, John S. Latchford...BT
Delhi, A. S. Wagner....BT
Deseronto, C. W. Duffield....CC
Dorchester....CC
Dresden, E. W. Slaght....BT
Dryden (District) A. McIntyre.BT
Dundas, J. A. Dickson....BT
Dunnville, Chas. F. Adams....CC
Elk Lake, J. M. Coghill....BT
Elmira, W. G. Logan....BT
Elora, Ivan J. French....BT
Embro, W. L. Simpson....BT
Englehart, L. H. Netherton....BT
Fenelon Falls, M. H. McCallum.BT
Forest, W. A. Dunlop....CC
Fort Erie, D. Coupar....CC
Fort Frances, J. M. Reid....CC
Fort William, Wm. Webster...CC
Galt, Norman Knechtel....BT
Gananoque, G. H. Owen....CC
Goderich, Gordon K. Brown...BT
Gore Bay, E. W. Davis (Manitoulin Isl'd, Ch. of Com.)
Gowganda, H. S. Speers....BT
Grimsby, Robt. C. Bourne....CC
Guelph, C. R. Penfold....BT
Haileybury, J. T. Leishman....BT
Hamilton, Lt.-Col. F. P. Healey.CC
Harriston, A. B. Whetstone....CC
Hawkesbury, C. O'Gorman...BT
Hearst, Geo. McNee....BT
Hensall, G. M. Drysdale....CC
Huntsville, Robt. B. Ewing....BT
Ingersoll, W. L. Thurtell....CC
Ignace (Ignace & Dist. CC) A. L. Wilson
Iroquois, J. A. Johnston....BT
Jarvis, David Banks....BT
Kapuskasing (and District), C. A. G. Wade....BT
Kemptville, R. J. Patterson....BT
Kenora, E. Appleton....BT
Kingston, J. M. Hughes....CC
Kingsville, G. R. Corlett....CC
Kirkland Lake, Allan Rogerson (Kirkland Lake District BT)
Kitchener, N. Riffer....BT

TOWN AND SECRETARY

Latchford, Harold Bondett....BT
Leamington, Geo. S. Lithgow..CC
Lion's Head, Fred Brun.....BT
Little Current, L. A. Buck (Eastern Manitoulin BT)
London, R. L. Whitman CC
Lucan, H. B. Langford.....CC
Lucknow, W. Porteous.....CC
Mattawa, H. S. Hall.....BT
Meaford, L. S. Bradbury.....CC
Midland, T. M. McCullough...CC
Morrisburg, Arthur Flynn.....BT
Nakina, J. C. Moylan.....BT
Newboro, G. H. Lyons.....BT
New Hamburg, A. H. Roth....BT
New Liskeard, C. E. Bond....BT
Newmarket, A. C. West.....BT
Niagara Falls, F. C. Ward.....CC
Niagara-on-the-Lake, Henry A. Tranter.....BT
North Bay, John Kennedy.....BT
Oakville, C. H. Byers.....BT
Oil Springs, H. B Newton.....CC
Orangeville, W. C. Hopkins....BT
Orillia, O. Garnet Smith.....BT
Oshawa, R. B. Faith.....CC
Ottawa, C. A. Gray.....BT
Owen Sound, Jas. A. Brownlee.BT
Palmerston, H. R. Hammond..CC
Paris, J. B Appleby.....BT
Parry Sound, E. M. Bround...BT
Pembroke, Arthur Horwood...BT
Penetanguishene, G. W. Kerr.....BT
Perth, R. J. Smith.....BT
Peterborough, J. J. Dorris.....CC
Pickering, Cyril Morley.....CC
Port Arthur, C. E. King.....CC
Port Burwell, E C. Spragge...CC
Port Colborne, H. E. Hazlewood, (Port Colborne Humberstone CC)
Port Dalhousie Harry McNulty.....CC
Port Dover, W. B. Ivey.....BT
Port Elgin, J. Scott Luckham..BT
Port Hope, J. A. Reynolds.....BT
Port Perry, G. C. Jeffrey.....CC
Port Stanley, A. W. Ney.....CC
Prescott, H. E. Roode.....CC
Preston, B. W. Ziemann.....BT
Princeton, E. L. Crossley.....CC
Rainy River (and District), H. A. Locking.....CC
Renfrew, R. L. Kennedy.....BT
Richmond Hill, J. E. Smith....BT
Ridgeway, C. C. Young.....BT
Rockland, J. A. Laniel.....BT
Rodney, G S. Stinson.....CC
St. Catherines, E. A. Fox (Mgr.)CC
St. George, J. W. Scott BT
St. Thomas, Mrs. H. McKenzie.CC
Sarnia, Homer J. Lockhart....CC
Sault Ste. Marie, N. John McLeod.....BT
Sault Ste. Marie (International) CC) J. P Chandler, Sault Ste. Marie, Mich.
Shallow Lake, Harry Puschinsky BT
Simcoe, (Norfolk Co. CC) G. G. Bramhill
Sioux Lookout, R. N. Taglietti.CC
Smith's Falls, Clarke Sheppard.CC
Smooth Rock Falls, P. T. Kelly.BT
Southampton, A. Huber.....BT
South Porcupine, F. C. Evans.BT
Stirling, F. T. Ward.....BT
Stratford, J. A. Lumsden.....BT
Sturgeon Falls, W. A. Gosselin. BT
Sudbury, W. E. Mason (Pres.).BT
Tavistock, J. Lemp.....CC
Teeswater, M. A. Donahue....CC
Thamesville, Frank Watson....BT
Thessalon (& District), E. C. Bridge.....BT
Thornbury, F. M. Hartman....BT
Thorold, Paul E. Buss.....BT
Tilbury, W. J. Scriven.....CC
Tillsonburg, R. Gordon Craig..CC
Timmins, Miss B. Paice.....BT
Toronto, F. D. Tolchard, Gen. Mgr., King Edward Hotel...BT
Trenton, O. M. Newton.....CC
Tweed, S R. Curry.....BT
Uxbridge, D. A. MacRae, B.A..BT
Vankleek Hill, Andrew Boyer..BT
Victoria Harbor, W. B. Reid...CC
Wallaceburg, L. N. Ayres.....CC
Waterloo, J. A. McCorkindale..BT
Watford, W. C. Aylesworth, (Community Welfare Association)
Welland, Alex. Smith .....BT
West Lorne, G. L. Johnstone.....BT & CC
Weston, S. Wilson.....BT
Westport, S. Fischman .....BT
Whitby, S. E. Keown.....CC
Wiarton, H. H. Lodge .....BT
Windsor, H. J. Lassaline.....CC
Wingham J. R. M. Spittal ...CC
Woodstock, C. H. Symons.....BT

PRINCE EDWARD ISLAND

Charlottetown, Wallace L. Higgins.....BT
Montague, King's Co., R. K. Clements.....BT
Souris, M. J. McQuaid, (Eastern King's BT)
Summerside, R. S. Hinton.....BT

QUEBEC

Amos, L. Goulet..... (Abitibi CC)
Ayer's Cliff, L. R. Thompson...BT
Beauceville, S. Bolduc.....CC
Berthierville, R. Doucet.....CC
Bromptonville, J. A. Ouelette..CC
Chicoutimi, J. Dandurand.....CC
Coaticook, Jean Lincourt.....BT
Cookshire, R. Casavant.....CC
Cowansville, J. St. Lefebvre, J.P.....BT
Danville (Danville & Shipton BT) Jude Thibault
Drummondville, Dominique Courchesne.....CC
Farnham, H. L. Deveault .....BT
Granby, W. R. Legge.....BT
Grand'mere, J. P. E. Dessureault.CC
Hull, Jacques Boucher.....CC
Huntington, N. F. Manning...BT
Joliette, J. A. Lavallée.....CC
Kenogami, (Jonquiere-Kenogami-Arvida CC)
Lachine, H. Daoust.....CC
Lac Megantic, L. P. Cliche....CC
La Tuque, J. A. Duchaine.....CC
Lennoxville, A. O. Beck.....BT
L'Epiphanie, Fernand Périgny....(Junior CC)
Levis, Paul Begin.....CC
Magog, Etienne Gerin.....BT
Matane, C. A. Beaulieu.....CC
Montmagny, J. L. Taschereau..CC
Montreal, H. C. Beatty, 300 St. Sacrament St.....BT
Montreal, G. A. La Tour La Chambre de Commerce du district de Montreal, 25 St. James St. E.
Montreal East, Ch. of Com. of the East End of the Isl. of Montreal, Roland McDuff
Nicolet, W. Camirand.....CC
Port Alfred (Ha! Ha! Bay CC), N. Lévesque
Quebec, Guy Fortier.....BT
Richmond, Louis P. Girard....BT
Rigaud, J. A. Dumontier.....CC
Rimouski, Amédée Caron, K.C.CC
Riviere-du-Loup, S. P. Dugal, N.P.....CC
Roberval, J. Ed. Boily.....CC
Rock Island, A. L. Fuller (International CC)
St. Hyacinthe, L. E. Vinet.....CC
St. Jacques, Fred Munn.....CC
St.-Jerome, J. Paul Leonard....CC
St. John's, Jean Meunier.....BT
St. Lambert, Chambly Co., (Southshore BT), M. M. Condon
St. Romuald d'Etchemin, Henri Dutil.....BT
Sayabec, A. LaCroix.....BT
Shawinigan Falls, L. Oscar Ruel.CC
Sherbrooke, Albéric Julien.....CC
Sorel, L. P. Tremblay.....CC
Trois Rivières, Guy Bournival .CC
Trois Pistoles, Chs. Veilleux....CC
Valleyfield, J. M. Leduc, N.P...BT do Junior BT, Albert Lemieux
Verdun, Yves Leduc, 3692 Lasalle Bvd.....CC
Victoriaville, Jean Massicotte..CC
Ville Marie, Albert Filteau.....CC
Waterloo, F. L. Pearson.....BT
Windsor Mills, G. A. Lagasse..BT

SASKATCHEWAN

Alsask, G. E. Tracy, LL.B....BT
Asquith, C. V. Henderson.....BT
Assiniboia, J. B. Smith.....BT
Balcarres, A. E. Devitt.....BT
Battleford, C. L. Haines.....BT
Biggar, L. W. Lyons.....BT
Birch Hills, C. A. Warder.....BT
Brooksby, H. Rosenberg.....BT
Calder (& District), J. Einarsson, Jr.....BT
Canora, P. Keith.....BT
Ceylon, A. O. Heaney.....BT
Cudworth, Herbert Billesberger.BT
Davidson, K H. Ketcheson....BT
Delisle, H. E. Irwin.....BT
Domremy, R. J. Normand.....BT
Edenwold.....BT
Estevan, A. E. McKay.....BT
Fir Mountain, G. E. Anderson BT
Foam Lake, W. E. Fichtner....BT
Glentworth, G M. Walker.....BT
Gravelbourg, E. Longpré.....BT
Grenfell, G. L Neill, (Grenfell & District BT)
Hawarden, H. T. Kelly.....BT
Hudson Bay Jct., F. S. Bay....BT
Humboldt, W. Stobard.....BT
Indian Head, J. M. McLeod....BT
Kamsack, H. M. Hamilton, (District BT)
Kerrobert, F. R. Newth.....BT
Kindersley, L. P. Kincaid.....BT
Kinistino, J. Edmond.....BT
Landis, N. H. Laing.....BT
Leader, Norman Jansen.....BT
Leslie, E. L. Fowler.....BT
Limerick, Scott MacKay.....BT
Lloydminster, (Lloydminster and District BT) J. A. McLean B.A.
Mankota, G. Williamson.....BT
Maple Creek, G. S. Herringer..CC
Meacham, N. W. Hawrysh... BT
Melfort, J. E. Walker.....BT
Melville (& District BT), H. Mackay, K.C.
Meota, Conrad Read.....BT
Moose Jaw, Geo. D. Mackie, M.E.I.C. (Com's'r.)
Moosomin, S. M. Bayles.....BT
Morse, M. L. Smith.....BT
Nipawin, Geo. H. Furneaux...BT
Nokomis, F. Richardson.....BT

TOWN AND SECRETARY	TOWN AND SECRETARY	TOWN AND SECRETARY
North Battleford F. Wright.....BT	Rosetown, Douglas Hill.....BT	Unity, R. F. Hayes.....BT
Ormiston, J. F. Crosson.....BT	Rosthern, P. J. Hooge.....BT	Valparaiso, S. A. Salaga.....BT
Outlook, G. G. Grassie.....BT	St. Walburg, C. D. C. Blackburn.....BT	Vonda, J. H. Currie.....BT
Oxbow, A. L. Moir.....BT	Saltcoats, George Meade.....BT	Waseca, P. F. Conkin.....BT
Prince Albert, J. P. Curror (Com's'r).....BT	Saskatoon, S.W. Johns (Com's'r) BT	Weldon, Jos. Caplan.....BT
do North Eastern Sask. Assoc'd Boards of Trade, J. P. Curror	Senlac, G. E. Pirie.....BT	Weyburn, Frank Heard.....BT
Qu'Appelle, H. T. H. Ellis.....BT	Shaunavon, T. L. Ferguson....BT	Whitewood, P. W. Tinline.....BT
Radisson, G. L. Campbell.....BT	Spruce Lake, S. E. Turner.....BT	Wilkie (& Dist.), G. H. Smith..BT
Regina, Alex. Aitken (C'm's'r) .BT 2217-11th Ave.,	Star City, J. P. Crow.....BT	Wolseley, G. E. Cripps.....BT
	Strasbourg, A. A. Peters.....BT	Yorkton, T. Shepherd (District BT)
	Swift Current, J. Greenblat...BT	YUKON
	Tisdale, G. J. Nielsen.....BT	Dawson, P. Powell.....BT
	Turtleford, C. W. Reed.....BT	

Canadian Chamber of Commerce

President, R. P. Jellett, Montreal; *Chairman of the Executive*, P. A. McFarlane, Montreal; *Vice-Chairmen*, Harold Crabtree, Montreal, Robert Rae, Toronto; *Secretary*, Donald L. Morrell: Address, Board of Trade Bldg., Montreal.

Provincial Vice-Presidents, C. E. Anstie, Vice-President and General Manager, Shell Oil Co. of B.C., Vancouver, B.C.; C. S. Band, Vice-President, Gutta Percha & Rubber Ltd., 160 West Lodge Ave., Toronto, Ont.; R. B. Brenan, General Manager, T. H. Estabrooks Co. Ltd., Saint John, N.B.; Col. G. E. Full, Geo. E. Full & Son, Charlottetown, P.E.I.; H. W. Manning, General Manager, The Great West Life Assurance Co., Winnipeg, Man.; A. M. MacDonald, Gainers Limited, South Edmonton, Alta.; A. H. Paradis, President, Paradis & Sons, Sun Life Bldg., Montreal, Que.; F. K. Warren, F. K. Warren Ltd., Halifax, N.S.; J. S. Woodward, Managing Editor, The Saskatoon Star Phoenix, Saskatoon, Sask.

The Junior Chamber of Commerce of Canada

President, A. C. Kesseler, Saint John, N.B.; *Secretary-Treasurer*, J. Gordon Nelles, National Headquarters, Board of Trade Bldg., Montreal.

Canadian Automobile Chamber of Commerce

General Manager, J. L. Stewart, Lumsden Bldg., Toronto.

The Ontario Associated Boards of Trade and Chambers of Commerce

President, A. H. Fitzsimmons, Ottawa; *Secretary-Treasurer*, T. Marshall, King Edward Hotel, Toronto.

Northern Ontario Associated Boards of Trade

President, W. O. Langdon, Timmins, Ont.; *Sec'y-Treasurer*, B. Paice, Timmins, Ont.

Northwestern Ontario Associated Boards of Trade and Chambers of Commerce

President, A. Widnall, City Hall, Fort William, Ont.; *Secretary*, Miss Helen Watts, City Hall, Fort William, Ont.

Prince Edward Is. Associated Boards of Trade

President, Lieut.-Col G. E. Full, Charlottetown; *Secretary*, George J. Tweedy, K.C., Charlottetown.

Maritime Board of Trade

President, H. A. Rice, Canso, N.S. *Secretary*, F. M. Sclanders. Secretary, Board of Trade, Saint John, N.B.

Transportation Commission of the Maritime Board of Trade

(Appointed by the Maritime Board of Trade and the Maritime Provincial Governments)

Chairman, J. D. McKenna, Saint John, N.B.; *Vice-Chairman*, D. R. Turnbull, Halifax, N.S.; *Sec.-Treasurer*, F Macl. Sclanders, Saint John, N.B.; *Transportation Manager*, Rand H. Matheson, P.O. Box 215, Moncton, N.B.

Manitoba Associated Boards of Trade

President, C. E. Stockdill; *Secretary-Treasurer*, E. C. Gilliat, 325 Main Street, Winnipeg, Man.

Federation of the Chambers of Commerce of the Province of Quebec

Secretary-Treasurer, Gilbert A. LaTour, 25 St. James St. East, Montreal, Quebec.

Belgian Chamber of Commerce in Canada

President, R. Lambert; *Secretary*, P.Deltour, Room 709, Sun Life Building, Montreal, Que.

French Chamber of Commerce in Canada

Secretary, Mr. Emile Desnoux, 429 Avenue Viger, Montreal, Que.

CHAMBERS OF MINES

British Columbia Chamber of Mines

Manager, Frank E. Woodside, 790 Dunsmuir St. (cor. Dunsmuir & Howe Streets), Vancouver.

Alberta and North West Chamber of Mines and Resources

Secretary-Manager: L. E. Drummond, McLeod Bldg., Edmonton.

Manitoba Chamber of Mines

Secretary: Mr. J. P. deWet, 205 Montreal Trust Bldg., Winnipeg.

Chamber of Mines of Eastern British Columbia

President, J. R. Hunter; *Secretary*, Mrs. Wm. Taylor, P.O. Box 98, Nelson, B.C. (Acting).

Chamber of Mines, Montreal

(Attached to the Montreal Board of Trade)

President: Mr. A. Kirk Cameron, c/o Eastern Steel Products Ltd., 1335 Delorimier Ave., Montreal.

CHAMBERS OF COMMERCE ABROAD

The Association of British Chambers of Commerce

Secretary, R. B. Dunwoody, C.B.E., A.M. Inst. C.E., 14 Queen Anne's Gate, Westminster, London, S.W. 1, England.

The Federation of Chambers of Commerce of the British Empire

Secretary, A. de V. Leigh, M.B.E., M.A., 69 Cannon Street, London E.C. 4, England.

The Canadian Chamber of Commerce in Great Britain, Inc.

(with which is associated the Dominion of Newfoundland)

Secretary, G. H. Ward, British Columbia House, 3 Regent Street, London, S.W. 1, England.

British Empire Chamber of Commerce in the United States of America

President, Kennard L. Wedgwood; *Secretary*, J. P. Gibbon; *Asst. Secretary*, C. Fletcher, 587-5th Ave. New York City, N.Y., U.S.A.

CANADIAN CUSTOMS AND EXCISE

EXCISE TAXES AND REGULATIONS

Special War Revenue Act, 1915, Act and Amendments, to December 15th, 1942.

SPECIAL MANUFACTURE AND IMPORT EXCISE TAXES

There shall be imposed, levied and collected upon goods enumerated in Schedule 1 below, when such goods are imported into Canada or taken out of warehouse on the duty paid value in addition to any duty or tax that may be payable under this Act, or any other statute or law, the rate of excise tax set opposite to each item in said Schedule I; and there shall also be imposed, levied and collected when any such goods are manufactured or produced in Canada and sold in addition to any duty or tax that may be payable under this Act, or any other statute or law, the rate of excise tax set opposite to each item in said Schedule I on the price for which the same is sold.

Schedule I.

AUTOMOBILES

1. (*a*) Automobiles adapted or adaptable for passenger use, with seating capacity for not more than ten persons each, valued at

$900, or less.....25 per cent

Over $900, but not more than $1,200, 25 per cent on $900 plus 40 per cent on the amount in excess of $900.

Over $1,200, 25 per cent on $900 plus 40 per cent on $300 plus 80 per cent on the amount in excess of $1,200.

(*b*) Automobiles adapted or adaptable for passenger use with seating capacity for more than ten persons.....5 per cent

Provided further that the tax on automobiles shall apply on the total price charged for such automobiles, which price shall include all charges for accessories, optional equipment, servicing, financing, warranty or any other charge contracted for at time of sale, whether charged for separately or not, but not to include heaters or radios;

Provided further, that the tax on automobiles shall apply to any such vehicles in transit to dealers or others;

Provided further that the tax shall not apply to automobiles imported:—

1. Under Customs Tariff items 702, 704, 705A, 706, 707 and 708.

LIGHTERS

Devices commonly or commercially known as lighters which produce sparks, flame or heat n.o.p. 25% excise tax. Such devices when combined with pencils, cigarette or other cases on the combined value 25% excise tax.

Provided that in either case the tax hereby imposed shall not be less than ten cents in respect of each such device.

TOILET ARTICLES, COSMETICS AND TOILET SOAPS

Articles generally known as toilet articles, cosmetics and toilet soaps in whatever form, for use as toilet preparation in connection with the care of the human body including the eyes, teeth, hair or nails, or any other part or parts of the human body, whether for cleansing, beautifying, preserving, restoring or deodorizing, including shaving soaps and shaving cream, antiseptics, bleaches, perfumes and all similar preparations, 25 per cent.

Toilet Soaps, not being shaving soap or shaving cream, 5 per cent.

5. Cameras, photographic films and plates, projectors for slides, films or pictures, except those designed exclusively for industrial or professional photographers' use.....25 per cent

6. Phonographs, record playing devices, radio broadcast receiving sets and tubes therefor 25 percent

7. (*a*) Electric or Gas Light Fixtures and Lamps and shades, globes and reflectors therefor. 25 per cent

(*b*) The following electrical or gas appliances adapted to household use:—

Stoves, ranges and heaters; water heaters; refrigerators, including coils, condensing units, cabinets, boxes, evaporators and expansion valves therefor .25 per cent

(*c*) The following electrical appliances adapted to household use:—

Food choppers and grinders; irons and ironers; washing machines; vacuum cleaners and attachments therefor; garbage disposal units; floor waxers and polishers.....25 per cent

(*d*) The following electrical appliances:—

Grills, waffle irons, hot plates, roasters, kettles, chafing dishes, food and drink mixers and juice extractors, coffee makers, toasters of all kinds, portable humidifiers, curling irons, tongs, hair dryers, permanent waving machines and spacers or clamps, rods and heaters therefor, razors and shavers .....25 per cent.

8. Coin, disc or token operated slot machines and vending machines; coin, disc or token operated games or amusement devices of all kinds .....25 per cent

9. Beverages, consisting of unfermented fruit juices (not including grape and other native fruit juices where at least ninety-five per cent of the products sold consist of pure juice of the fruit) and imitations thereof, carbonated beverages or aerated waters and all other compounded or mixed soft drinks, put up in bottles for sale.....25 per cent

Plus one cent per bottle

10. Chocolate, candy and confectionery which may be classed as candy or as a substitute for candy.....30 per cent

Provided, however, that in respect of the goods mentioned in this section the tax shall be: One cent on each article or unit selling regularly at a retail price of five cents; two cents when selling at ten cents, and three cents when selling at fifteen cents.

11. Chewing gum.....30 per cent

12. Trunks; suitcases; bags and luggage of all kinds; purses; wallets; billfolds; key and card cases; dressing and toilet cases; handbags; jewel cases; shopping bags, except paper bags; golf and other sport bags; all the foregoing whether fitted or not.....35 per cent

Provided, that this tax shall not apply to goods mentioned, when manufactured expressly for a customer for his use in the operation of his business or profession.

13. Ash trays; tobacco pipes, cigar and cigarette holders; cigarette rolling devices and other smokers' accessories, not to include lighters, matches or tobacco.....35 per cent

Note: Lighter flints are subject to this tax on a value of $12.00 per lb.

14. Fountain pens; propelling pencils, desk sets and all other desk accessories.....35 per cent

Purchases by Provincial Governments not for resale also exports are not subject to Excise Taxes.

Schedule II.

There shall be imposed, levied and collected upon all goods enumerated in Schedule II below, when such goods are imported into Canada or taken out of warehouse or when any such goods are manufactured or produced in Canada and sold, in addition to any duty or tax that may be payable under this Act, or any other statute or law, the rate of excise tax set opposite to each item in said Schedule II.

CIGARS

(*a*) Valued at not more than $40 per 1,000, per 1,000.....$1.25

(*b*) Valued at more than $40 per 1,000, and not more than $110 per 1,000, per 1,000.....$7.50

(*c*) Valued at more than $110 per 1,000 and not more than $150 per 1,000, per 1,000.....$17.50

(*d*) Valued at more than $150 per 1,000 and not more than $200 per 1,000, per 1,000.....$25.00

(*e*) Valued at more than $200 per 1,000, per 1,000.....$40.00

Provided that the value on imported cigars shall be the duty paid value as defined in section 79 of this Act; the value on cigars manufactured in Canada shall include the amount of excise duty payable thereon.

Cigarettes

Every manufacturer and importer of cigarettes shall affix to each package thereof an excise stamp to the value of one cent for each five cigarettes or fraction of five cigarettes in each such package.

Manufactured Tobacco

Every manufacturer and importer of manufactured tobacco shall affix to each package thereof an excise stamp to the value of one cent for each ounce or fraction of an ounce of tobacco contained in such package. Manufactured tobacco means and includes every article made by a tobacco manufacturer from raw leaf tobacco, including snuff, but excepting cigars and cigarettes. These taxes on cigarettes and manufactured tobacco do not apply on such goods when manufactured for export.

Sugar, Syrup, and Substitutes

(*a*) Materials enumerated in Customs Tariff items 134, 135, 135(*a*), 135(*b*) one and one-half cents per lb.

(*b*) Materials enumerated in Customs Tariff Items 139 (except glucose and grape sugar) 140 (except molasses) . . . two cents per lb.

(*c*) Glucose and grape sugar (except when for use exclusively in the manufacture of leather and artificial silk) . . . . one cent per lb.

Tires and Inner Tubes

An excise tax of 5 cents per pound is imposed on tires wholly or in part of rubber for automotive vehicles of all kinds, including trailers or other wheeled attachment used in connection with any of the said vehicles.

On inner tubes for use in any such tires the excise tax is five cents per lb.

Provided that the tax hereby imposed shall not apply to the goods mentioned herein, when used exclusively for the original equipment of such automotive vehicles.

Carbonic Acid Gas

Carbonic acid gas and similar preparations to be used for aerating non-alcoholic beverages.

50c. per lb.

Gasoline

Three cents per Imperial gallon.

Retail Purchase Tax

Whenever goods mentioned in Schedule 6 below are imported into Canada by the consumer or user, there shall be collected, in addition to any other duty or tax payable under any other law, a retail purchase tax in respect of such goods at the rate set opposite to each item in the said Schedule. Also, such goods, having been maufactured or produced in Canada, and are delivered to the consumer or user, the same taxes shall apply.

Schedule Six

1. Trunks; suitcases; bags and luggage of all kinds; purses; handbags; jewel cases; brief and catalogue cases; dressing and toilet cases; shopping bags, except paper bags; golf and other sports bags; all the foregoing whether fitted or not . . 25 per cent

2. Clocks and watches adapted to household or personal use . . . . . 25 per cent

3. Articles commonly or commercially known as jewellery, whether real or imitation, including diamonds and other precious or semi-precious stones for personal use or for adornment of the person; goldsmiths' and silversmiths' products including all gold, silver, chromium or other plated ware and pewter ware . . . . . 25 per cent

4. Articles of all kinds made in whole or in part of ivory, jet, amber, coral, mother of pearl, natural shells, tortoise shell, jade, onyx, lapis lazuli, or other semi-precious stones . . . . . 25 per cent

5. Articles of cut glassware, crystal glassware, cut or not, etched glassware, metal decorated glassware or marble . . . . . 25 per cent

6. Articles of china, porcelain, earthenware, stoneware or other pottery ware, except articles for use in the preparation or serving of food or drink . . . . . 25 per cent

7. Ash trays; tobacco pipes; cigar and cigarette holders; cigarette rolling devices and other smokers' accessories, not to include lighters, matches or tobacco . . . . . 25 per cent

8. Fountain pens; propelling pencils; desk sets and all other desk accessories . . . . . 25 per cent

Provided the tax hereby imposed shall not apply to goods of which the total cost to the consumer or user is not in excess of one dollar in the case of any goods mentioned in paragraphs 1, 2, 4, 7 and 8 hereof, or not in excess of fifty cents in the case of any goods mentioned in paragraphs 3, 5, and 6 hereof.

SUNDRY TAXES

Cigarette Papers

Importers and manufacturers of cigarette papers in package form are required to affix to each and every package of cigarette papers manufactured or imported into Canada an adhesive or other stamp the value of which is six cents for each 100 leaves or fraction thereof contained in such package.

Cigarette Paper Tubes

Manufacturers and importers of cigarette paper tubes shall affix to every package of cigarette paper tubes manufactured or imported into Canada an excise stamp of the value of twelve cents for each 100 cigarette paper tubes or fraction thereof contained in such package.

No importer or manufacturer shall import or sell cigarette papers or cigarette paper tubes unless they are put up in packages.

Matches

On every package of matches manufactured or imported a stamp of the value of one cent for each 100 matches or portion of 100.

When matches are put up in packages containing not more than fifty matches and not less than thirty-one matches each, the tax shall be payable at the rate of one-half of one cent for each package, and when matches are put up in packages containing not more than thirty and not less than twenty-six matches each the tax shall be payable at the rate of three-tenths of one cent for each package, and when matches are put up in packages containing not more than twenty-five matches each, and not less than twenty-one matches each, the tax shall be payable at the rate of one-fourth of one cent for each package and when matches are put up in packages containing less than twenty-one matches each, the tax shall be payable at the rate of one-fifth of one cent per package.

When matches are imported into Canada the adhesive or other stamps shall be affixed to the packages while they are in the custody of the proper Customs officials.

No matches must be sold or imported unless they are in packages.

Matches manufactured in Canada, for export out of Canada, are not subject to these taxes.

Furs

Dressed furs, dyed furs and dressed and dyed furs are subject to a tax of . . . . . 25 per cent

When,

(1) Imported into Canada.

(2) Dressed, dyed, or dressed and dyed in Canada.

Playing Cards

(*a*) A tax on playing cards for every fifty-four cards or fraction of fifty-four in each package,—per pack . . . . . 20 cents

(*b*) The excise taxes as imposed by the preceding paragraph (*a*) shall be payable at the time of importation or when taken out of warehouse for consumption in addition to the present duties of customs or at the time of sale by the Canadian manufacturer, but shall not apply on playing cards when exported.

Wines

(*a*) A tax of fifty cents per gallon on wines of all kinds, except sparkling wines, containing not more than forty per cent of proof spirits.

(*b*) A tax of two dollars and fifty cents per gallon on champagne and all other sparkling wines.

The excise taxes as imposed by the preceding paragraphs (*a*) and (*b*) shall be payable at the time of sale by the Canadian manufacturer, but shall not apply to such wines when exported.

Every person selling or dealing in the articles upon which taxes are imposed by this part may be required by the Minister to take out an annual license therefor, for which licence a fee not exceeding two dollars shall be paid and the penalty for neglect or refusal to obtain a license shall be a sum not exceeding one thousand dollars.

Sales Tax

A Sales Tax is collected of eight per centum on the sale price of all goods produced or manufactured in Canada, including the amount of excise duties when the goods are sold in bond, the tax to be payable by the producer or manufacturer at the time of the sale thereof by him, and of a like tax upon the duty paid value of imported goods, the tax to be payable by the importer, or transferee who takes the goods out of bond, at the time when the goods are imported or taken out of warehouse for consumption. This tax is not payable on certain exemptions (see below and page 701)

Exemptions

(1) The said consumption or sales tax shall not be payable in the following cases, that is to say:

(*a*) on goods exported; or

(*b*) on sale by a licensed manufacturer or producer to another licensed manufacturer or producer of goods to be used in the production of articles for sale; or

(*c*) on goods imported by a licensed manufacturer if the goods are partly manufactured goods; or

(*d*) imported by a licensed wholesaler on importation; or

Goods exempt from Sales Tax are indicated in the Tariff under Schedule A; also see list of goods exempt page 701.

(*e*) sold by a licensed manufacturer to a licensed wholesaler; or

(*f*) sold by a licensed wholesaler to a licensed manufacturer if the goods are partly manufactured goods; or

(*g*) sold by a licensed wholesaler to another licensed wholesaler: Provided that if a licensed wholesaler sells goods to another licensed wholesaler at a price less than the value upon which the tax would be computed under paragraph (c) of the last preceding subsection, the vendor shall forthwith become liable to pay the tax upon the difference between such value and his sale price.

War Exchange Tax

In addition to any duty or tax that may be payable under the Act, or any other statute, there shall be imposed, levied and collected a war exchange tax of ten per cent on the value for duty of all goods imported into Canada, payable by the importer or transferee who takes the goods out of bond for consumption at the time when the goods are imported or taken out of warehouse for consumption. This tax does not apply to goods entered under the British Preferential Tariff or under trade agreements between Canada and other British countries.

Excise Tax

An Excise tax of 3 per cent is payable on all goods imported and entered under the General Tariff. This tax does not apply to certain articles, or to goods the duty paid value of which does not exceed $25.00, when imported by mail or express, unless more than one entry of such goods be made by one importer in one day from one country.

Sales Tax Licences

Every manufacturer or producer shall take out an annual licence, for the purpose of this Part, and the Minister may prescribe a fee therefor, not exceeding two dollars.

The Minister may nevertheless direct that any class of small manufacturer or producer selling his product exclusively by retail shall be exempt from payment of consumption or sales tax on goods manufactured or produced by him and persons so exempted shall not be given a licence.

Such exemption may be withdrawn by the Minister.

A *bona fide* wholesaler or jobber may be granted an annual licence and the Minister may prescribe a fee therefor not exceeding two dollars.

The wholesaler or jobber applying for such licence shall give security that the said wholesaler or jobber and any person other than the said wholesaler or jobber who acquires from or against him the right to sell any goods, whether as a result of the operation of law or of any transaction not taxable under this Act, shall keep adequate books or accounts for the purposes of this Act, and shall render true returns of sales as required by this Act, or any regulations made thereunder and pay any tax imposed by this Act upon such sales.

The security shall be by bond or otherwise.

Upon the cancellation or expiration of the licence granted to any licensed wholesaler, the tax imposed by section eighty-six shall be forthwith payable upon all goods then in the possession of the said licensee, which have been purchased free of tax by virtue of the said licence; the tax shall be paid at the rate in force when the said licence is cancelled or expires and is not renewed and shall be computed in accordance with the provisions of paragraph (*c*) of subsection one of section eighty-six.

EXCISE ACT

Beer, Malt, Malt Syrup

Beer. Upon all beer or malt liquor:—

(*a*) brewed in whole or in part from any substance other than malt, per gallon.....45c

(*b*) Imported into Canada and entered for consumption, per gallon.....12c

Malt. Upon all malt:—

(*a*) manufactured or produced in Canada and screened (that is, malt from which the coomings have been removed) subject to the regulations of the Governor in Council with respect to absorption of moisture in warehouse, per pound.....16c

(*b*) imported into Canada and entered for consumption, per pound.....16c

Malt Syrup.

(*a*) manufactured or produced in Canada, per pound.....24c

(*b*) imported into Canada and entered for consumption, per pound.....40c

Spirits

On every gallon of the strength of proof distilled in Canada, except as hereinafter otherwise provided, nine dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon:

Provided that spirits used in any bonded manufactory in the production of goods manufactured in bond shall be subject to the following duties of excise and no other,

(*a*) On every gallon of the strength of proof used in the manufacture of patent and proprietary medicines, extracts, essences and pharmaceutical preparations, one dollar and fifty cents and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

(*b*) On every gallon of the strength of proof used in any bonded manufactory in the production of perfume or perfumed spirits, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

(*c*) On every gallon of the strength of proof used in any bonded manufactory in the production of vinegar, sixty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

(*d*) On every gallon of the strength of proof used in the production of such chemical compositions as are from time to time approved by the Governor in Council, fifteen cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

Provided further,

(1) that upon spirits sold to any druggist licensed under this Act, and used exclusively in the preparation of prescriptions for medicines and pharmaceutical preparations, the duty of excise shall be, on every gallon of the strength of proof, one dollar and fifty cents and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

(2) that spirits distilled from wine produced at a registered winery from native fruits and used exclusively by registered wine manufacturers for the fortification of native wines under departmental regulations, shall be subject to no duty of excise.

Upon imported spirits when taken into a bonded manufactory, in addition to any of the duties otherwise imposed, upon every gallon of the strength of

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proof, thirty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon.

CANADIAN BRANDY

On every gallon the strength of proof, seven dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon.

TOBACCO, CIGARS AND CIGARETTES

Manufactured tobacco of all descriptions except cigarettes, per pound actual weight, twenty-five cents.

Cigarettes weighing not more than three pounds per thousand, five dollars per thousand. Weighing more than three pounds per thousand, eleven dollars per thousand.

Cigars, three dollars per thousand.

Canadian raw leaf tobacco, when sold for consumption, twenty cents per pound.

SPECIAL CUSTOMS TARIFF TAXES

SCHEDULE A

SPIRITS, WINE, TOBACCO, TEA, ETC.

1. There shall be levied, collected and paid on the following goods, whether dutiable or not dutiable, when imported from any country, the additional duties of Customs hereinafter specified:—

(*a*) Whisky, brandy, rum, gin and all other goods specified in Customs Tariff Items 156, 156a, 156b, per gallon of the strength of proof..$5.00
(*b*) Ale, beer, porter and stout.....per gallon 30c.
(*c*) Wines of all kinds, except sparkling wines, containing not more than forty per cent. of proof spirit.....per gallon 42½c.
(*d*) Champagne and all other sparkling wines. per gallon $1.75
(*e*) Manufactured tobacco of all descriptions except cigars, cigarettes and snuff.....per lb. 15c.
(*f*) Cigarettes weighing not more than three pounds per thousand.....per thousand $2.00
(*h*) All goods specified in Customs Tariff Item 25a.....per lb. 10c.
(*i*) All goods specified in Customs Tariff Item 26 except coffee, roasted or ground...per lb. 10c.
(*j*) Coffee, green, and coffee, roasted or ground. per lb. 10c

The above special Duties came into force on the twenty-fifth day of June, nineteen hundred and forty, and applied to all goods mentioned in the foregoing resolutions imported or taken out of warehouse for consumption on and after that date, and to have applied to goods previously imported for which no entry for consumption was made before that date.

SPIRITS

When made from raw grain, per proof gallon.	$7.00
When made from malted barley in Bond.....	7.00
When made from imported molasses or other saccharine matter in Bond and on which no duty of customs has been paid, per proof gallon.....	7.00
Canadian Brandy, per proof gallon.....	6.00
Spirits used in production of chemical preparations as determined by Governor-in-Council, per proof gallon.....	15c.

Provided, however, that when any person is licensed by the Minister of Customs and Inland Revenue to manufacture patent and proprietary medicines, extracts, essences, perfumes, and pharmaceutical preparations by the use of spirits in bond, subject to the Inland Revenue Act and regulations thereunder, the following duties of excise shall be imposed, levied and collected, viz:—

per proof gallon $1.50

Provided further there shall be imposed, levied and collected on all spirits distilled from the juices of native fruits for use exclusively by registered wine manufacturers under prescribed regulations, a special excise duty as follows:—

On every gallon of the strength of proof by Sykes' hydrometer, free and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon, and the said duty shall be payable by the registered wine manufacturer at the time such spirits are taken out of warehouse.

Provided further that when such spirits testing not less than 50 per centum over proof are sold and delivered in such limited quantities as may be prescribed by the Minister of Customs and Inland Revenue to any university or scientific and research laboratory for scientific purposes only, or to any bona fide hospital, certified to be such by the Department of Public Health, for medicinal purposes only, a draw back of ninety-nine per centum of the duty paid may be granted, under regulations to be made by the Minister of Customs and Inland Revenue.

Malt, per lb.....	$0.03
Malt, imported, crushed or ground, per lb....	0.05
Malt liquor, when made in whole or part from any other substance than malt, per gallon	0.15

TOBACCO

Tobacco, per lb.....	$0.35
Canada twist tobacco, per lb.....	0.20
Cigarettes, weighing not more than 2½ lbs. per M.—per thousand.....	6.00
Cigarettes, weighing more than 2½ lbs. per M.—per thousand.....	11.00
Cigars, per thousand.....	3.00
Cigars, when put up in packages of less than 10 each—per thousand.....	3.00
Snuff, per lb.....	0.20
Foreign raw leaf tobacco, unstemmed, per lb..	0.40
" " " " stemmed "	0.60
Canadian raw leaf tobacco when sold for home consumption on or after the first day of August, 1940—per lb.....	0.10

STAMP TAXES ON CHEQUES, MONEY ORDERS, NOTES, ETC.

Are as follows:

On every Cheque payable at or by a bank, Express, Post Office or other Money Orders, Promissory Notes, Bills of Exchange, Bank withdrawal receipts,
on amounts not over one hundred dollars..3 cents
on amounts over one hundred dollars.....6 cents
Postal Notes for one dollar or less.....1 cent
Postal Notes exceeding one dollar.....3 cents
Postal notes issued in payment for milk or for cream to producers thereof, or issued in payment for eggs or for poultry, by egg or poultry exchanges or

producers thereof, are exempt when not exceeding $5.00.

Postal notes issued by co-operative wool growers in payment for wool to the producers are exempt.

Promissory Notes between individuals, not transferred to a bank, not subject to tax.

Postal notes purchased by municipal corporations for persons in receipt of unemployment relief, exempt of tax.

Tax on Sleeping Car Tickets, Telegrams, Telephones, Etc.

Telegrams and cables are subject to a tax of seven cents for each message.

Long distance telephone calls costing more than fifteen cents are subject to a tax of 15 per cent. Provided that, on calls made from a public pay station, there shall be paid in lieu of the above tax, a sum of five cents for a call costing more than 15 cents and not more than 45 cents, and 5 cents per each additional charge of 35 cents or fraction thereof. Provided further, that in no case shall the tax be greater than 75 cents on any one call.

Telephone extensions in any dwelling house, apartment or other domestic establishment are subject to a tax of twenty-five cents for each month, or part of month that such extension was in any dwelling house, etc.

No tax shall be imposed in respect of any telephone extension, despatch or telephone call for which no charge is made by the operator.

Tax on pullman seats is 15 cents each seat.

Berths on sleeping cars are subject to a tax of 15 per cent, but shall not be less than 35 cents.

A 15% excise tax is imposed on railway, bus and aircraft tickets to any place in or outside of Canada costing more than seventy-five cents (75c) each (one-way fare).

On steamship tickets a like tax is imposed where the journey is between places in Canada or from a place in Canada and return thereto; i.e., Montreal to New York and return, Toronto to Rochester, Kingston and return to Toronto.

The taxes on pullman or parlor seats, berths on sleeping cars, and transportation tickets or rights, shall not apply to members of any naval, military or air forces, when proceeding on leave in uniform.

Horse Racing. 5% of the total amount of bets made through the agency of a pari-mutuel system payable by the person conducting the race meeting.

Places of Entertainment and Amusement. An excise tax of 20% payable on the admission price to places of amusement including motion picture and other theatres, carnivals, circuses, concerts, horse races, athletic contests, etc.

This tax does not apply where the performance is for religious, charitable, educational, patriotic or other non-profitable purposes, and the Minister may in his discretion exempt any person from payment of the tax.

RETAIL PURCHASE TAX

Whenever goods mentioned in Schedule 6 below are imported into Canada by the consumer or user, there shall be collected, in addition to any other duty or tax, payable under any other law, a retail purchase tax in respect of such goods at the rate set opposite to each item in the said Schedule. Also, such goods, having been manufactured or produced in Canada, or imported into Canada, and are delivered to the consumer or use, the same taxes shall apply.

Schedule Six

2. Clocks and watches adapted to household or personal use.....Twenty-five per cent.

3. Articles commonly or commercially known as jewellery, whether real or imitation, including diamonds and other precious or semi-precious stones for personal use or for adornment of the person; goldsmiths' and silversmiths' products including all gold, silver, chromium or other plated ware and pewter ware.....Twenty-five per cent.

4. Articles of all kinds made in whole or in part of ivory, jet, amber, coral, mother of pearl, natural shells, tortoise shell, jade, onyx, lapis lazuli, or other semi-precious stones.....Twenty-five per cent.

5. Articles of cut glassware, crystal glassware, cut or not, etched glassware, metal decorated glassware or marble.....Twenty-five per cent.

6. Articles of china, porcelain, earthenware, stoneware or other pottery ware, except articles for use in the preparation or serving of food or drink .....Twenty-five per cent.

Provided the tax hereby imposed shall not apply to goods of which the total cost to the consumer or user is not in excess of one dollar in the case of any goods mentioned in paragraphs 1, 2, 4, 7 and 8 hereof, or not in excess of fifty cents in the case of any goods mentioned in paragraphs 3, 5, and 6 hereof.

FOREIGN EXCHANGE CONTROL BOARD

REGULATIONS RE IMPORT AND EXPORT OF GOODS, ETC.

The following is a summary of the more important regulations. For bulletins containing full details, apply to the Foreign Exchange Control Board, Ottawa, or its offices in Montreal, Toronto and Vancouver.

The Foreign Exchange Control Board was established by Order in Council, dated 15 September, 1939, under the War Measures Act, for the purpose of regulating and controlling all financial transactions between residents of Canada and residents of other countries.

With certain exemptions, no person shall export or import any goods, currency, securities, foreign exchange, or other property, except under and in accordance with the terms of a licence granted by the Board.

Buying or Selling Foreign Exchange

All such transactions must be through an authorized dealer, which term includes all chartered banks.

As the full regulations of the Board are quite voluminous, and changes are made it is advised that those requiring full information should apply to the nearest Collector of Customs and Excise or authorized dealer.

The personnel and address of the Foreign Exchange Control Board are given elsewhere in this volume; see index.

IMPORTS

Imports from the Sterling Area

(1) *No Import Licence Required*

No Foreign Exchange Control Board licence is required for any importation of goods to Canada direct from any part of the sterling area or of goods originating in any part of the sterling area which are imported to Canada from a country outside the sterling area.

(2) *Payment in Sterling*

The only foreign currency which may be used or obtained to pay for goods imported either directly or indirectly from any part of the sterling area is sterling. No payments may be made in United States dollars for goods originating in sterling area countries even though the goods have been bought from or through agents, middlemen or associated companies in the United States unless special permission is obtained from the Board prior to payment.

Any resident of Canada (whether an individual or a company) may operate a sterling bank account either in Canada or in a country in the sterling area and deposit therein his current receipts of sterling and make disbursements therefrom for any of his own sterling expenditures, including payments for imports into Canada from the sterling area. No permits from or reports to the Board are necessary. Any resident desiring to buy or sell sterling, however, must do so through an Authorized Dealer. Sterling may be purchased from an Authorized Dealer in any amount for remittance to countries in the sterling area to pay for imports or for any other purpose. No permit forms need be completed.

Note: The sterling area means and includes territories under the sovereignty, protection, suzerainty or mandate of His Majesty (except Canada and Newfoundland) and also includes Egypt, the Anglo-Egyptian Sudan, Belgian-Congo, Ruanda-Urundi, Iceland, the Faroe Islands, French Cameroons, French Equatorial Africa (composed of Chad, Ubanghi-Chari, Middle Congo and Gaboon) French Settlements in India and French Oceania, Syria, Lebanon and Iraq.

(3) *Payment in Canadian Dollars*

Any resident may make remittances in Canadian dollars to residents of the sterling area in any amount to pay for imports or for any other purpose. No permit forms need be completed. It is advisable, however, that cheques issued in favour of residents of the sterling area be marked by an Authorized Dealer to indicate that the payees are residents of the sterling area and that no permits are, therefore, necessary for the payments.

Imports from Newfoundland

No Foreign Exchange Control Board import licences are required for importations of goods into Canada from Newfoundland or of goods originating in Newfoundland and payment may be made to a resident of Newfoundland in Canadian dollars for such goods without any permit being obtained. United States dollars may not be obtained or used to pay for imports from or originating in Newfoundland.

Imports from Countries Outside the Sterling Area and Newfoundland

(1) *Application for Licence to Import Goods—Form E*

Subject to the two preceding Sections above, a licence on Form E is required for every importation of goods into Canada for which Customs entry is made on Customs entry form B. 1 (Entry for Home Consumption), B. 5 (Entry for Warehouse), or B. 11 (Bill of Sight or Sight Entry) except in the case of imports of periodical publications. One copy only is required which may be prepared by the importer as one of a set of the appropriate Customs forms. Form E is presented to the Collector of Customs and Excise at the time Customs entry is passed when it will be returned to the importer, upon which it consititutes a licence for the Board's purposes for the importation of the goods.

No F. E. C. B. licence is required for any importation of goods into Canada which is not entered through Customs by the use of Customs forms B. 1, B. 5 or B. 11. Form E is not to be used in connection with any amending or perfecting entries.

(2) *Payment in United States Dollars*

The Board provides United States dollars in payment for any goods originating elsewhere than in the sterling area or Newfoundland which are legally imported into Canada from countries outside the sterling area and Newfoundland. No payment may be made in United States dollars for goods originating in sterling area countries or Newfoundland even though the goods have been bought from or through agents, middlemen or associated companies in the United States unless special permission is obtained from the Board prior to payment.

An importer who desires to obtain United States dollars to pay for imports must apply to his Authorized Dealer. Except in the case of certain small payments, application must be made on Form F. The importer must surrender to the Authorized Dealer the Form E and the Authorized Dealer may then sell him United States dollars in an amount not exceeding the invoiced price of the import as declared on Form E.

If partial payment is being made for an import, the importer must deliver his Form E to his Authorized Dealer when applying for permission to make the initial payment. The Authorized Dealer retains the Form E as authority to approve further payments on account and when the final payment is made, forwards the form to the Board.

Where imports have been made for which the importer is entitled to pay United States dollars but for which a licence on Form E is not required, the importer when applying to his Authorized Dealer for United States dollars, must exhibit one copy of the Customs import entry form (usually Customs Form E. 46) or of the Customs Invoice upon which the entry was based.

An importer may not, without the specific permission of the Board, use or obtain United States dollars to pay for goods of non-sterling area origin which are to be shipped to another foreign country or which are to be imported into Canada for re-export at a later date to a country in the sterling area except where the goods are to be processed in Canada prior to export.

(3) *Payment in Canadian Dollars*

In any case where imports of goods into Canada may be paid for in United States dollars under subsection (2) above, the Board permits payment to be made instead in Canadian dollars. If an importer desires to transfer Canadian dollars rather than United States dollars to a non-resident of Canada who is not a resident of the sterling area or Newfoundland in payment for an importation of goods, he must apply to his Authorized Dealer using the Board's Form G except in the case of certain small payments. Such applications must be supported by the production of licences on Form E (or Customs documents where Form E is not required) in the same manner as applications for United States dollars.

Canadian dollars may not be paid to a non-resident who is not a resident of the sterling area or Newfoundland for imports of goods originating in the sterling area or Newfoundland.

Special Permits

In appropriate cases special permits are issued by the Board under which the permit holders, instead of substantiating individual payments for imports, furnish the Board with periodic reports containing the information the Board requires.

EXPORTS

It is a fundamental principle of exchange control that all exports from Canada to the United States and to all other countries outside the sterling area should produce United States dollars or foreign currencies which may be freely converted into United States dollars and that such United States dollars be made available to the Foreign Exchange Control Board.

In order that the Board may ensure that Canada's exports do make available the proper kind and amount of foreign exchange, a "licence" is required for every export of goods from Canada. This licence has been consolidated with the export entry form required by the Canadian Customs for the export of goods and is issued by the Collector of Customs and Excise on behalf of the Board at the time the relative Customs export entry is filed with him, although in some cases the approval of an Authorized Dealer (that is, the bank in Canada with which the exporter ordinarily does business) or of the Board is required before the Collector can issue the licence.

Licence to Export Goods—Form B

A licence on the Board's Form B is required for every export of goods from Canada for which the Customs authorities ordinarily require a Customs export entry but is not required in any other case. No Customs export entry and therefore, no licence on Form B is ordinarily required for the export of:

(*a*) Travellers' baggage, including a non-resident tourist's automobile, travelling, camping and sporting

equipment and bona fide tourist purchases taken out of Canada by and with a non-resident tourist.

(*b*) Goods of a value not exceeding $5 per shipment exported by mail, express or freight.

(*c*) Gifts to members of the Armed Forces of the British Empire or its Allies, irrespective of value.

Customs export entry form B. 13 and the Board's Form B are combined in one form. In the case of exports to Newfoundland and the sterling area, one set of at least four copies, and in the case of exports to other countries one set of at least five copies of this combined form for each carload or lesser shipment to a single consignee must be completed by the owner of the goods or by his agent and delivered to the carrier accepting the shipment for export.

The procedure outlined above is varied in some respects in the case of exporters who hold certain special permits from the Board.

Exports to the Sterling Area

Exports to countries in the sterling area may be made for payment in sterling or any other foreign currency or in Canadian dollars or they may be made without any payment or settlement being received.

An exporter who receives payment in sterling for an export or from other sources is not required to sell such sterling to an Authorized Dealer unless he wishes to do so. The sterling may be deposited in a sterling bank account either in Canada or in a country in the sterling area and (except in the case of certain capital receipts which may be deposited only to a "blocked" account) may be used to meet any of the exporter's own expenditures in the sterling area. If the exporter desires to sell the sterling for Canadian dollars, however, he must do so through his Authorized Dealer.

Exports to Newfoundland

Export licences on Form B are required for exports to Newfoundland in the same manner as for exports to countries in the sterling area. Payment for such exports is ordinarily made in Canadian dollars and Forms B covering exports to Newfoundland may be approved by a Collector of Customs and Excise whether for payment in that manner or for no payment.

Exports to Countries Outside the Sterling Area and Newfoundland

(1) *Exports for Payment in United States Dollars*

Exports to the United States and to all other countries outside the sterling area and Newfoundland must ordinarily be made for payment in United States dollars within six months of shipment.

When an exporter receives payment in United States dollars for an export, he is required to complete a declaration on Form C and offer the United States dollars for sale to his Authorized Dealer.

(2) *Exports for Payment in Canadian Dollars*

Exports of goods may not ordinarily be made to countries outside the sterling area and Newfoundland for payment in Canadian dollars.

Collectors of Customs and Excise may approve licences on Form B covering exports for payment in Canadian dollars to countries outside the sterling area and Newfoundland only in the case of goods purchased by a non-resident tourist while in Canada as bona fide tourist purchases which are being shipped to him by the Canadian vendor of the goods. The Form B must be clearly marked "Bona fide tourist purchase," meaning goods for personal or household use purchased by a non-resident tourist while in Canada and not being exported for resale.

In all other cases of exports of goods to countries outside the sterling area and Newfoundland for payment in Canadian dollars, Form B must have been approved by an Authorized Dealer *before* being submitted to a Collector of Customs and Excise.

(3) *Exports for which No Settlement Has Been or Will Be Received*

Where an export is being made to a country outside the sterling area and Newfoundland of goods for which no settlement has been or will be received, the exporter should complete the appropriate section of Form B (Section O) indicating that this is the case. Collectors of Customs and Excise have authority to approve licences on Form B covering such exports in the following cases:

(a) Goods which, if being imported into Canada, would be entitled to entry under Customs tariff item 706 (including goods the property of persons accorded diplomatic privileges or of the office to which they are attached) or item 707 (goods the property of the Governor General) or item 708 (goods the property of the Imperial Government and goods exported to officers or men of the Royal Navy).

(b) Travellers' samples.

(c) Printing plates, electrotypes, matrices and similar articles used in the printing trade if being exported without charge by or for use in newspapers or periodicals, or re-exported after having been imported without charge by or for use in newspapers or periodicals.

(d) Goods of no commercial value, including samples exported for test and samples re-exported after having been imported for test.

(e) Goods exported temporarily for repairs adjustments or to be tested, such that on return to Canada they will be eligible for entry on payment of duty on the value of repairs, adjustments or tests only.

(f) Properly identified empty containers or covers which are to be returned to Canada for entry under item 709 of the Customs tariff.

(g) Animals and articles, the property of non-residents, entered ex-warehouse for export after having been imported for exhibition or convention purposes.

(h) Vessels or vehicles operating internationally except in respect of the last exportation from Canada of any such vessel or vehicle which changes its ownership or ceases to operate internationally.

(i) Imported periodicals or covers of imported periodicals being re-exported from Canada.

(j) Stores, equipment and supplies exported by a railway company which operates lines in both Canada and the United States, provided that such stores, equipment and supplies are being exported for its own use and are not being exported for sale outside Canada.

In all other cases Form B must have been approved by an Authorized Dealer *before* being submitted to a Collector of Customs. In certain cases Authorized Dealers have authority to approve exports of goods to countries outside the sterling area and Newfoundland for no settlement and in other cases they will refer the applications to the Board.

It should be noted particularly that the approval of an Authorized Dealer is necessary for exports, other than to the sterling area or Newfoundland, of settlers' effects, gifts of a value of more than $5 and of imported goods which are not in accordance with order unless payment in United States dollars is to be received for their return (in which case Section R of Form B should be completed and not Section O).

Exports by Mail or Parcel Post

Exports of goods by mail or parcel post are subject to the same licence requirements as exports made by express or freight. When making an export of goods by mail or parcel post for which a licence is required, the sender should present Form B to the Postmaster at the point of mailing.

In cases where no export licence on Form B is ordinarily required (*e.g.* goods of a value not exceeding $5 and gifts to members of the Armed Forces), the sender should submit the goods for examination by the Postmaster at the point of mailing who will, if satisfied that no Form B is necessary, certify that the parcel has been passed for export. If this is not done, there may be needless delay in delivery of the parcel.

CANADIAN TARIFF OF CUSTOMS

NOTE—The rates given in this edition of the Tariff are assigned according to the best available authorities. We, however, disclaim all responsibility should the rates assigned not be verified as correct by the rulings of the Department.

All rates of duty shown in Customs Tariff, Schedule A starting on page 604, are subject to the provisions of the WAR EXCHANGE CONSERVATION ACT, 1940, on page 597. This provides for the total or partial prohibition of import of certain goods from the United States of America and other countries outside the Sterling area; see Schedule 1, (page 598), parts 1 and 2, and the temporary reduction or abolition of duties on goods from the United Kingdom, see page 602.

RATES OF DUTY

1. Rates of Duty are given in 4 columns; the first is the British Preferential Tariff, (see Note 11 following), the second is the most Favoured Nation rate, (see Note 16), the third is the Intermediate Tariff, (see Note 13), and the fourth is the General Tariff (see Note 14). The rate of Duty is per cent. *ad valorem* except when otherwise specified. Where a single rate with 3 blanks is shown, (generally under Most Favoured Nations), example: —; 10%; —; —, the entry is an "extract" from the main item in the official Customs Tariff and is a special rate applying only to that column. When word "Free" is printed once only it applies to all tariff.

In addition to these rates the following taxes: 3% excise tax on duty paid value on general tariff; Sales Tax 8% on duty paid value; 10% War Exchange Tax on value for duty—not applicable to British Preferential or other British trade agreements; and special Import Excise Taxes, beginning on page 582. See notes on pages 589—597.

Exemptions are shown against specific items.

MOST FAVOURED NATIONS

2. Subject to regulations, the following countries enjoy the Most Favoured Nation treatment:—
Argentine Republic; Belgian Colonies and Possessions; Bolivia; Chile; Columbia; Costa Rica; Curacao; Dominican Republic; Ecuador; Guam; Guatemala; Hawaii; Hayti; Philippine Islands; Porto Rico; Portugal; Samoa; Spain; Surinam; Sweden; Switzerland; St. Croix, St. Johns, St. Thomas; United States; Uruguay, Venezuela; Virgin Islands, U.S.A. (See Notes 12 to 21a). Enemy or enemy-occupied countries are not included in this list (up to Dec. 15th, 1942).

For such time as the Trade Agreement between Canada and the United Kingdom remains in force, to goods the growth, produce or manufacture of all the non-self-governing colonies and protectorates, the mandated territories of Togoland, Cameroons, Tanganyika Territory and Palestine, the Most Favored Nation Treatment will also apply.

INTERMEDIATE

3. Importations from Brazil; Panama, Panama Canal Zone; Paraguay; enjoy the benefits of the Intermediate Tariff.

4. Under the West Indies Trade agreement, all items designated by articles I and II, page 591 coming from the colonies included in W. I. I. Trade Agreement have the advantage of 50 per cent. of the General Tariff when coming into Canada, except those items under Schedule A. which have a special rate, (see Note 15).

5. Importations from Australia and New Zealand, Papua and Norfolk Island, see Notes 22, 23.

5a The United States Trade Agreement is referred to in note No. 21a, but is modified by the War Exchange Conservation Act 1940, page 597.

SALES TAX

6. Items exempt from Sales Tax are usually so marked. For complete list of exemptions and conditions under which same is allowed see page 701. Also see Sales Tax, page 584.

7. ENEMY ORIGIN—For goods of enemy origin and from countries contiguous to or under control of the enemy, (see Note 20a), page 593.

Dumping, See Note 25.

For notes re Customs Procedure, Refunds, Damaged Goods, etc., (see page 696).

S. T. stands for Sales Tax.

P. S. stands for Proof Spirits.

MEANING OF TERMS USED

1. Unless the context otherwise requires:—

(a) The initials "M. ft." represent and have the meaning of the words "one thousand feet board measure;"

(b) The initials "n.o.p." represent and have the meaning of the words "not otherwise provided for;" and n.e.s. is an abbreviation of "not elsewhere specified."

(c) The expression "gallon" means an Imperial gallon;

(d) The expression "ton" means two thousand pounds avoirdupois;

(e) The expression "proof," "proof spirit" or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty-two degrees Fahrenheit have a specific gravity of 0 9187 as compared with that of distilled water at the same temperature:

(f) "Hoop, band and strip" when applied to metals mean flat forms not more than fourteen inches in width and less than 1875 inch in thickness.

(g) "in diameter" when applied to pipes and tubes means the actual inside diameter;

(h) "plate" when applied to metals means a rectangle, circle or swetch as cut in a plate mill, more than fourteen inches in width and .1875 inch or more in thickness, with variations from such thickness not exceeding .015 inch.

(i) "sheet" when applied to metals means a rectangle more than fourteen inches in width and less than a plate in thickness.

(j) The initials "p.c." in any one of the Tariff Columns in Schedule "A" to this Act represent and have the meaning of the words "per centum, ad valorem";

(k) The word "free" in any one of the Tariff Columns in Schedule "A" means that the goods opposite which the word appears, and to which the Tariff in said Column applies, may be imported and taken out of warehouse for consumption in Canada, without duty;

(l) The expression "iron" includes "steel."

11. BRITISH PREFERENTIAL TARIFF

UNITED KINGDOM—CANADA TRADE AGREEMENT

1. The rates of customs duties, if any, set forth in Column 1, "*British Preferential Tariff*," shall apply to goods the produce or manufacture of the following British countries when conveyed without transhipment from a port of any British country enjoying the benefits of the British Preferential Tariff into a sea or river port of Canada:

(a) the United Kingdom;

(b) the British colony of Bermuda;

(*c*) the British colonies commonly called the British West Indies, including the following,—
the Bahamas;
Jamaica;
Turks and Caicos Islands;
the Leeward Islands (Antigua, St. Christopher-Nevis, Dominica, Montserrat, and the Virgin Islands);
the Windward Islands (Grenada, St. Vincent and St. Lucia);
Barbados;
Trinidad and Tobago;

(*d*) British Guiana;
(*e*) British India;
(*f*) Ceylon;
(*g*) Straits Settlements;
(*h*) New Zealand including Western Samoa and the Cook Islands;
(*i*) Union of South Africa;
(*j*) Southern Rhodesia;
(*k*) any other British colony or possession admitted to the benefits of the British Preferential Tariff in Canada, in the manner hereinafter provided:

(*l*) Swaziland, Basutoland, Bechuanaland Protectorate, Northern Rhodesia, Nyasaland Protectorate, Uganda Protectorate, Kenya Colony and Protectorate, Colony and Protectorate of Nigeria, British Sphere of the Cameroons, British Sphere of Togoland, New Guinea (that part which is under mandate of the League of Nations to His Majesty's Government in the Commonwealth of Australia), Cyprus, Sarawak, Brunei, Gold Coast, Sierra Leone, Gambia, Somaliland Protectorate, Federated Malay States, British North Borneo, Mauritius and Dependencies thereof, Seychelles, St. Helena, Ascension, Friendly or Tonga Islands, Fiji, Falkland Islands, British Honduras, Western Samoa, Channel Islands, Isle of Man, Cayman Islands, Irish Free State, Newfoundland, Tanganyika, Unfederated Malay States (*Johoro, Kedah, Kelantan, Perlis, Trengganu*), Gilbert and Ellice Islands and the British Solomon Islands Protectorate, Malta, Mandated Territory of Nauru.

The above names of countries have been allowed to stand although some are temporarily in enemy possession.

Provided, however, that goods entitled to the benefits of the British Preferential Tariff shall be accorded such benefits when such goods are shipped on a through bill of lading consigned to a consignee in a specified port in Canada when such goods are transferred at a port of a British colony or possession not enjoying the benefits of the British Preferential Tariff, and conveyed without further transhipment into a sea or river port of Canada

Goods to enjoy the British Preferential Tariff are required to be 50% Empire material and labour.

By Order-in-Council, 19th July, 1935, goods the produce or manufacture of the United Kingdom of Great Britain and Northern Ireland, Union of South Africa, and Mandated Territory of South-West Africa, shall enjoy, on importation into Canada, tariff treatment not less favourable than that accorded to like goods the produce or manufacture of any foreign country.

The provisions of the Order-in-Council will also apply to goods the produce or manufacture of the Irish Free State, in accordance with the provisions of the Irish Free State Trade Agreement, 1932.

Note: The provisions of the Order-in-Council are supplementary to, and do not affect in any manner, the extension of the British Preferential Tariff to the United Kingdom, Irish Free State, Union of South Africa, and Mandated Territory of South-West Africa.

11a. Ten Per Cent Additional Discount

The importer of goods entitled to the benefits of the British Preferential Tariff shall be entitled to a discount of ten per centum on the amount of duty computed under such Tariff, when such goods are conveyed without transhipment from a port of a country enjoying the benefits of the British Preferential Tariff into a sea or river port of Canada and to exemption from the three per cent. excise tax on importation and when such goods are shipped on

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a through bill of lading consigned to a consignee in a specified port in Canada, when such goods are transferred at a port of a British Colony or possession not enjoying the benefits of the British Peferential Tariff, and conveyed without further transhipment into a sea or river port of Canada.

Provided, however, that this discount shall not apply to duties on any of the following articles, viz., wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol; sugar, tobacco, cigars and cigarettes.

Provided further that this discount shall not apply in the case in which the duty does not exceed fifteen per centum *ad valorem*, or, in the case of a specific duty or a specific and *ad valorem* duty combined in which the computed rate does not exceed fifteen per centum *ad valorem*, or to goods admitted into Canada which have the benefit of reductions provided for in the Canada-West Indies Trade Agreement, 1926.

Excise duties or excise taxes shall be disregarded in estimating the market value of goods for the purposes of special duty when the goods are entitled to entry under the British Preferential Tariff, Intermediate Tariff or any more favorable tariff.

The Governor-in-Council, whenever it is deemed expedient to do so, may order that excise duties or excise taxes in whole or in part shall be disregarded in estimating the market value for the purpose of special duty, of goods of any kind imported into Canada from any specified country, when the same are entitled to entry under the General Tariff and may vary or rescind such order.

11b. UNITED KINGDOM–CANADA TRADE AGREEMENT

This Agreement went into force on September 1st, 1937, assuring Great Britain various reductions which are embodied in the British Preferential Tariff column.

This Agreement also extends to goods from all the non-self-governing colonies and Protectorates, the mandated Territories of Togoland, under British mandate, the Cameroons, under British mandate, Tanganyika Territory and Palestine; with treatment not less favourable than that accorded to similar goods the growth, produce or manufactures of any foreign country

11c. THE WAR EXCHANGE CONSERVATION ACT, 1940, modifies many rates of duty and discount of 10%. See page 597.

12. CANADA-FRANCE TRADE AGREEMENT

Suspended during enemy occupation.

13. INTERMEDIATE TARIFF

2. The rates of Customs duties, if any, set forth in Column 3 "Intermediate Tariff" shall apply:

To goods the produce or manufacture of any British or foreign country to which the benefits of such Intermediate Tariff shall have been extended in the manner hereinafter provided, when imported direct from such foreign country or from a British country, (see also Notes 17, 18, 19, 20, 21, 21*a*).

14. GENERAL TARIFF

3. The rates of Customs duties, if any, set forth in Column 4 "General Tariff" shall apply to all goods not entitled to admission under the Intermediate Tariff, the British Preferential Tariff, Most Favored Nation and other Treaties.

15. THE CANADA-WEST INDIES TRADE AGREEMENT, 1925

Given in part as it affects imports into Canada.

Agreement entered into dated sixth day of July, nineteen hundred and twenty-five, between the Government of Canada and the Governments of the Colonies, as follows namely:—

The Bahamas Islands	Jamaica
Barbadoes	Leeward Islands
Bermuda	Trinidad and Tobago
British Guiana	Windward Islands
British Honduras	

The Dominion of Canada, and the several Colonies agree as follows:—

Article I Subject to the provisions of *The Customs Tariff, 1907*, and to the provisions of Article II hereof, the duties of customs on all goods (other than tobacco, cigars, cigarettes, and spirituous or alcoholic liquors) being the produce or manufacture of any of the Colonies aforesaid imported into Canada which are now subject to duty or which may be made subject to duty at any future time shall not at any time be more than fifty per cent of the duties imposed on similar goods under the General Tariff of Canada.

Article II. Subject to the provisions of *The Customs Tariff, 1907*, the Dominion of Canada grants to the articles enumerated in Schedule A being the produce or manufacture of any of the Colonies aforesaid when imported into Canada the preferential treatment indicated in respect of each such article in the said Schedule A. (see below).

Article III. The Dominion of Canada undertakes to withdraw the benefit of the British Preferential Tariff from any British country which produces cocoa beans if that country does not extend a preference satisfactory to the Governor in Council of Canada to goods the produce or manufacture of Canada over like goods imported into such country from any foreign country.

Article IV Subject to the provisions of Articles V and VI hereof the duties of customs on all goods (other than tobacco, cigars and cigarettes) being the produce or manufacture of Canada when imported into any of the Colonies aforesaid which are now subject to duty or which may be made subject to duty at any future time shall at any time be in the case of

(*a*) the Bahamas not more than 75 per cent.

(*b*) Barbados not more than fifty (50) per cent,

(*c*) British Guiana not more than fifty (50) per cent,

(*d*) British Honduras not more than sixty-six and two-thirds (66⅔) per cent

(*e*) Jamaica not more than seventy-five (75) per cent

(*f*) Leeward Islands not more than sixty-six and two-thirds (66⅔) per cent,

(*g*) Trinidad and Tobago not more than fifty (50) per cent,

(*h*) the Windward Islands not more than sixty-six and two-thirds (66⅔) per cent, of the duties imposed on similar goods when imported from any foreign country.

The Bahamas will use their best endeavours to make their percentage fifty per cent. Bermuda will grant preferential treatment to all imports of Canadian origin except wines, spirits, malt liquors, cigars, cigarettes and tobacco by removing the ten per cent surtax now imposed.

Article V. The said Colonies grant to articles specified in Schedule B being the produce or manufacture of Canada when imported into any of the said Colonies the preferential treatment indicated in respect of each such article in the said Schedule B.

Article VI. In the case of the Bahamas the provisions of Article IV (a) shall not apply to wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol.

Article VII. The Government of any of the said Colonies on giving six months' notice may provide that to be entitled to the concessions granted in Articles IV and V the products of Canada shall be conveyed without transhipment by ship direct from a Canadian port into such Colony or by way of one of the other Colonies entitled to the advantages of this agreement.

To enjoy the benefit of the tariff advantages conceded to the various Colonies by the Government of Canada the products of any of the said Colonies shall be conveyed without transhipment by ship direct into a sea or river port of Canada; provided, however, that transhipment shall be permitted at a port of any of the said Colonies.

Article VIII Save as herein otherwise provided this agreement shall not interfere with any existing preference or with the granting of any future preference by the Dominion or by any of the said Colonies to any other part of the British Empire or with any existing preference or the granting of any future preference by the said Colonies among themselves.

SCHEDULE "A" (CANADA—WEST INDIES TRADE AGREEMENT 1926)

Item No.	Article	Degrees of Polarization	Preference
135	Sugar		100 lbs per $ cts.
		Not exceeding 76	0.48647
		Exceed'g 76 & not exceed'g 77	0.51214
		" 77 " 78	0.53781
		" 78 " 79	0.56348
		" 79 " 80	0.58915
		" 80 " 81	0.61482
		" 81 " 82	0.64049
		" 82 " 83	0.66616
		" 83 " 84	0.69183
		" 84 " 85	0.71750
		" 85 " 86	0.74317
		" 86 " 87	0.76884
135	Sugar		100 lbs per $ cts.
		Exceed'g 87 & not exceed'g 88	0.79451
		" 88 " 89	0.82018
		" 89 " 90	0.84585
		" 90 " 91	0.87152
		" 91 " 92	0.89719
		" 92 " 93	0.92286
		" 93 " 94	0.94865
		" 94 " 95	0.97433
		" 95 " 96	1.00000
		" 96 " 97	1.02567
		" 97 " 98	1.05134
		" 98 " —	1.12000

The Customs Tariff of Canada shall be amended so as to provide that sugar above number 16 Dutch Standard in colour when imported by a recognized sugar refiner, for refining purposes only, upon evidence satisfactory to the Minister of Customs, shall not be subject to these duties, i.e., the duties on sugar over number 16 Dutch Standard, specified in item 134 of the Canadian Tariff.

Provided that sugar as defined under item 134 shall receive a preference of not less than 25 per cent of the duty charged on foreign sugar.

Bananas, imported direct per bunch.....Free as against a general tariff of 50 cents.
Bananas, n.o.p. per bunch.....50 cents under all tariffs.
Cocoa beans, not roasted, crushed or ground (per 100 lbs.). A preference of $1.50 under the Intermediate Tariff; $2 general.
Lime Juice, raw and concentrated, not refined (per gallon). A preference of 15 cents.
Limes, fresh.....Free as against general tariff of 15 per cent. ad valorem.
Arrowroot, per lb.....Free as against a general tariff of 1½c.
Cocoanuts, (imported direct to a Canadian port).....Free, as against general tariff of 75 cents per 100.
Cocoanuts, n.o.p. not imported direct..... A preference of 50 cents per 100
Grapefruit, imported direct.....A preference of $1.00 per 100 lbs. under the general tariff.
Grapefruit, n.o p., not imported direct.....A preference of 50 cents per 100 lbs.
Rum, to be denatured for use in the arts and industries, A preference of 60 cts. per gal. of the strength of proof.
Rum of the strength of proof..... A preference of $2.00 per gal. of proof strength.
Onions.....Free as against a general tariff of 30% ad valorem
Cocoa Butter, per lb.....Free as against a general tariff of 2 cents.
Coffee, green per lb.....Free as against a general tariff of 3 cents.
Ginger and spices, unground n.o.p..... Free as against a general tariff of 12½ per cent.
Nutmegs and mace, unground..... Free as against a general tariff of 20 per cent.
Pineapple in airtight packages, n.o.p., packages to be included in weight for duty per lb. ½ cent
Angostura Bitters per proof gallon, $5.00
Sponges of marine production.....Free as against a general tariff of 17½ per cent.

WEST INDIES TRADE AGREEMENT ACT

By Order-in-Council (PC. 2715) passed on the 20th October, 1936, it is provided that goods, the growth, produce or manufacture of those British Colonies which were parties to the Agreement set out in the Schedule to the West Indies Trade Agreement Act, 1926, shall enjoy, effective on and after the 15th November, 1936, on importation into Canada, tariff treatment not less favorable than that accorded to like goods the produce or manufacture of any foreign country.

The provisions of the Order-in-Council are supplementary to, and do not affect in any manner the extension of the British Preferential Tariff to the colonies referred to, or the provisions of the West Indies Trade Agreement Act, 1926.

16. SPECIAL NOTES RE COUNTRIES ENTITLED TO MOST FAVOURED NATIONS TREATMENT

16(*a*). BELGIUM CONVENTION ACT

Under suspension during enemy occupation.

16(*b*). CZECHO-SLOVAKIA

Under suspension during enemy occupation.

16(*c*). THE FINLAND TRADE AGREEMENT

Suspended during the war.

16(*d*) TREATY CONVENTION WITH HUNGARY ESTHONIA AND THE SERB, CROAT AND SLOVENE KINGDOM

Under suspension during enemy occupation.

16(*e*). ITALIAN CONVENTION

Suspended during the war.

16(*f*). NETHERLANDS TRADE AGREEMENT

Suspended during enemy occupation.

16(*g*). PORTUGAL

An Act respecting trade between Canada and Portugal, being chapter 52 of the Statutes of Canada, 1928, Memo No. 100, the Most Favored Nations Treatment is extended to articles produced or manufactured in Portugal including the Mother-country and adjacent islands: Madeira, Porto Santo and Azores; and imported into Canada.

To enjoy the benefit of the tariff advantages provided for in this Act articles produced or manufactured in the above named countries must be conveyed without trans-shipment from a port in these countries or from a port enjoying the benefits of the Preferential or Intermediate Tariff into a sea, lake or river port of Canada.

16(*h*). ROUMANIA, LITHUANIA

Suspended during enemy occupation.

16(*i*). SPAIN

The benefit of the Most Favored Nations Tariff is extended to products originating in and coming from Spain, when imported and conveyed without transhipment from a port of Spain or from a port of a country enjoying the benefit of the Preferential or Intermediate Tariff into a sea or river port of Canada.

16(*j*). DOMINICAN REPUBLIC

I. By Order in Council (P.C. 1029) passed on the 14th March, 1940, it is provided that the Dominican Republic shall enjoy as favourable treatment in

tariff matters by Canada as is granted any other foreign country, effective on and after the 15th March, 1940.

II. (a) Accordingly, the natural and manufactured products of the Dominican Republic are entitled to:—

1. The benefit of the Intermediate Tariff.
2. The special rates and discounts from the Intermediate Tariff provided in Schedule "C" of the Canada-France Trade Agreement, 1933, and protocols thereto.
3. The special rates in Schedule "B" to the Canada-Poland Convention of Commerce.
4. The special rates in Schedule I to the Canada-United States of America Trade Agreement.

(b) These concessions apply to all goods imported or taken out of warehouse for consumption on and after the 15th March, 1940, and also to goods previously imported for which no entry for consumption was made before that date.

(c) To enjoy the foregoing concessions, under the terms of the Order in Council, the natural or manufactured products of the Dominican Republic must be conveyed without transhipment from a port of the Dominican Republic, or from a port of a country enjoying the benefits of the British Preferential or Intermediate Tariff into a Customs port of Canada.

17. AUSTRIA

Suspended during the war.

18. BRAZIL, PANAMA & CANAL ZONE, PARAGUAY INTERMEDIATE TARIFF

Products of these countries enjoy the benefits of the Intermediate Tariff, when imported and conveyed without trans-shipment from a port of a country enjoying the benefit of the Preferential or Intermediate Tariff into a sea, lake or river port of Canada.

19 BOLIVIA, COSTA RICA, GUATEMALA, HAYTI, URUGUAY

Most Favored Nation Treatment applies to products originating and coming from the above countries when imported direct and conveyed without trans-shipment into a sea, lake or river port of Canada.

In 1937 Intermediate Tariff was accorded to Uruguay and extended in 1939 for a period of six months from the 31st October, 1939, subject to termination upon the coming into force of the Trade Agreement between Canada and Uruguay.

20. TRADE AGREEMENT BETWEEN CANADA AND GERMANY

Suspended during the war.

20A. GOODS OF ENEMY ORIGIN

Germany, Italy, Contiguous Countries Japan

1. Goods imported directly or indirectly from Germany and territories under her control, which were in transit to Canada prior to the 2nd September, 1939, may be delivered on proof, satisfactory to the Collector concerned, that payment therefor was made prior to the 2nd September, 1939, or upon delivery to the Collector concerned of a certificate of a chartered bank certifying that the consignee has deposited or has undertaken to deposit in the bank to the credit of the Custodian the funds to pay for the goods, or alternatively a permit from the Custodian authorizing release.

2. Goods imported from Italy or territories under her control, which were in transit to Canada prior to the 10th June, 1940, and goods imported from Japan or territories under her control which were in transit to Canada prior to 7th December, 1941, are subject to similar regulations as in the paragraph above, applications for release of goods should be made to the Custodian, Department of Secretary of State, Ottawa.

3. Goods of enemy origin, exported to Canada from firms in British and allied or neutral countries, which may or may not have been processed in such countries, may be delivered upon proof that they were in the intermediate country prior to the outbreak of war.

4. Goods processed or manufactured from materials of enemy origin shall not be deemed to be of enemy origin when not less than one-half of the cost of production has been produced through the industries of one or more British and allied or neutral countries, and invoices for all goods containing materials of enemy origin must indicate clearly the percentage of the cost of production attributable to such materials.

Certificate of Origin and Interest

Importers of goods from Neutral European counries are required, on importation of goods, to produce certificate of origin and interest, signed by the Canadian Trade Commission or of the United Kingdom Consular Service. These countries are: Finland, Iceland, Portugal, Spain, Sweden, Switzerland, Turkey, U.S.S.R.

Exports to the above named countries are under control; for permission to export apply to Export Permit Branch, Dept. of Trade and Commerce, Ottawa.

21. HONG-KONG MOST FAVORED NATION TARIFF

Suspended during enemy occupation.

21(a) TRADE AGREEMENT BETWEEN CANADA AND THE UNITED STATES

On November 17th, 1938, a trade agreement was signed in Washington between Canada and the United States, superseding the former treaty signed Nov. 15th, 1935.

The agreement was effective Jan. 1st, 1939, for a period of three years, and thereafter unless terminated by the Government of either country upon six months notice.

Canada and the United States of America grant each other unconditional and unrestricted most-favoured-nation treatment in all matters concerning customs duties and subsidiary charges of every kind and in the method of levying duties, and, further in all matters concerning the rules, formalities and charges imposed in connection with the clearing of goods through the customs, and with respect to all laws or regulations affecting the sale or use of imported goods within the country.

Accordingly, articles the growth, produce or manufacture of either country imported into the other shall in no case be subject, in regard to the matters referred to above, to any duties, taxes or charges other or higher, or to any rules or formalities other or more burdensome, than those to which the like articles the growth, produce or manufacture of any other foreign country are or may hereafter be subject.

Similarly, articles exported from the territory of Canada or the United States of America and consigned to the territory of the other country shall in no case be subject with respect to exportation and in regard to the above-mentioned matters, to any duties, taxes or charges other or higher, or to any rules or formalities other or more burdensome, than those to which the like articles when consigned to the territory of any other foreign country are or may hereafter be subject.

Any advantage, favour, privilege or immunity which has been or may hereafter be granted by Canada or the United States of America in regard to the above-mentioned matters, to any article originating in any other foreign country or consigned to the territory of any other foreign country shall be accorded immediately and without compensation to the like article originating in or consigned to the territory of the United States of America or Canada, respectively, and irrespective of the nationality of the carrier.

The right of either country is reserved to terminate the agreement on thirty days notice in the event of failure to adjust differences concerning quotas or prejudice to industry or commerce of either country resulting from exchange rate variations.

The agreement provides that Canada will extend to the United States:—

(*a*) The intermediate rates of the Canadian Custom Tariff in their entirety.

(*b*) Any rates lower than the Intermediate Tariff which may be already extended to other countries except British countries (i.e. the Most Favoured Nations Treaty Rate).

For note re Excise Tax exemption, see Excise Tax, page 584.

For important modifications see the War Exchange Conservation Act, 1940—on page 597.

22. AUSTRALIAN TRADE AGREEMENT

Under the Australian Trade Agreement Act of 1934. Goods set out in Schedule II. of the Act, the produce or manufacture of the Commonwealth of Australia when imported direct shall be admitted into Canada at the rates of duties as specifically shown in the following pages Schedule 'A' of the Custom Tariff starting on page 604.

By Order-in-Council, 29th September 1937, for so long as the Trade Agreement between Canada and Australia remains in force, goods the produce or manufacture of the Commonwealth of Australia shall enjoy, on importation into Canada, tariff treatment not less favourable than that accorded to like goods the produce or manufacture of any foreign country.

Note: The provisions of this Order-in-Council are supplementary to, and do not affect in any manner, the extension of the British Preferential Tariff to the Commonwealth of Australia, or the provisions of the Australian Trade Agreement, 1931.

In 1937 the benefits of this Trade Agreement were extended to Papua and Norfolk Island.

23. NEW ZEALAND TRADE AGREEMENT

Products mentioned in Schedule "A" the product of New Zealand, when imported direct, without transshipment, to Canada, shall be admitted at the rates of duty as are specifically shown in the following pages starting on page 604.

By Order-in-Council, 29th September 1937, goods the produce or manufacture of New Zealand shall enjoy, on importation into Canada, tariff treatment not less favourable than that accorded to like goods the produce or manufacture of any foreign country.

Note: The provisions of this Order-in-Council are supplementary to, and do not affect in any manner, the extension of the British Preferential Tariff to New Zealand, or the provisions of the New Zealand Trade Agreement, 1932

23a. CANADA-POLAND CONVENTION OF COMMERCE 1935

Suspended during enemy occupation.

23b. JAPANESE TRADE AGREEMENT

Suspended during the war.

24. PROOF OF ORIGIN

4 Proof of origin, as prescribed by the Minister of Customs, shall be furnished with the bill of entry at the Customs House for goods admitted to entry under any of the Tariffs, and that the decision of the Minister of Customs shall be final as to the Tariff or Surtax applicable in any case to imported goods by reason of their origin.

Provided, that goods for which entry is claimed under the Intermediate Tariff shall be bona fide the produce or manufacture of a country which has been admitted to the benefits of such Intermediate Tariff;

Provided further that every manufactured article to be admitted under the British Preferential Tariff shall be bona fide the manufacture of a British country entitled to the benefits of such British Preferential Tariff, and that a substantial portion of the value of the manufactured article has been produced by labor in one of more of such countries.

25. DUMPING CLAUSE

SPECIAL OR DUMPING DUTY

Note—By Order in Council P.C. 9888 dated the 19th December, 1941, passed under the authority of the War Measures Act, it is ordered that the imposition of special or dumping duties, as provided for under Section 6 of the Customs Tariff, be suspended for the time being, except in respect of importations of fresh fruit and vegetables."

1. In the case of articles exported to Canada of a class or kind made or produced in Canada, if the export or actual selling price to an importer in Canada is less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to Canada at the time of its exportation to Canada, or is less than the fair market value or value for duty therefor as determined under the provisions of Section thirty-six of the Customs Act, or is less than the fair market value thereof as fixed by the Minister under the provisions of Section thirty-seven of the Customs Act, or is less than the value for duty thereof as determined by the Minister under the provisions of paragraphs (*a*) and (*e*) of Section forty-one of the Customs Act, or is less than the fair market value thereof as fixed by the Minister under the provisions of Section forty-three of the Customs Act, there shall, in addition to the duties otherwise established, be levied, collected and paid on such article, on its importation into Canada, a special or dumping duty, equal to the difference between the said selling price of the article for export and the said fair market value thereof or value for duty thereof; and such special or dumping duty shall be levied, collected and paid on such article although it is not otherwise dutiable.

Provided that the said special duty shall not exceed fifty per cent. ad valorem in any case; and the following goods shall be exempt from such special duty, viz.:—

Goods of a class subject to duty under the Excise Act.

Provided, notwithstanding, that on importations from Australia under The Australian Trade Agreement Act, 1925, the said special duty shall not exceed fifteen per cent. ad valorem in any case.

Notwithstanding anything in this Act contained the levying and collection heretofore of special or dumping duty in cases where the fair market value of goods was determined by the Minister, acting or purporting to act under the provisions of Section forty-seven A of the Customs Act, as enacted by Section three of chapter eighteen of the Statutes of 1922 (Section forty-three of the Customs Act, R.S., 1927), is hereby ratified and confirmed."

2. Excise duties or Excise taxes shall be disregarded in estimating the market value of goods for the purposes of special duty when the goods are entitled to entry under the British Preferential Tariff, Intermediate Tariff, or any Tariff more favourable than the General Tariff.

3. Customs duties of the United Kingdom shall be disregarded in estimating the market value of wines for the purposes of special duty when the same are entitled to entry under the Intermediate Tariff or any tariff more favourable than the General Tariff and are bottled in bond in the United Kingdom and imported direct therefrom.

4. "Export price" or "selling price" in this section shall be held to mean and include the exporter's price for the goods, exclusive of all charges thereon after their shipment from the place whence exported directly to Canada.

5. If at any time it appears to the satisfaction of the Minister that the payment of the special duty by this section provided for is being evaded by the shipment of goods on consignment without sale prior to such shipment, the Minister may in any case or class of cases authorize such action as is deemed necessary to collect on such goods or any of them the same special duty as if the goods had been sold to an importer in Canada prior to their shipment to Canada.

6. If at any time it appears to the satisfaction of the Minister that any person owning or controlling or interested in a business in Canada and also in any other country, or any person carrying on a business in any other country and owning or controlling or interested in a business operating in Canada, and by reason thereof is enabled to import goods for further manufacture or assembling or for resale, and while complying with the legal requirements on importation disposes of such imported goods, whether in the form as imported or as further processed, assembled or manufactured, at prices below the duty paid value thereof as entered at Customs plus, or including all charges upon the goods after shipment from the place whence exported directly to Canada, including sales, distribution and advertising costs, and plus if any, the cost of processing, assembling or further manufacturing in Canada, the Minister may declare that goods of such class or kind were and are on importation subject to an additional special or dumping duty not exceeding fifty per cent and authorize such action as is deemed necessary for the collection thereof.

7. If the full amount of any special duty of Customs as herein provided has not been paid on goods imported, the Customs entry thereof shall be amended and the deficiency paid upon the demand of the Collector.

8. The Minister may make such regulations as are deemed necessary for carrying out the provisions of this section and for its enforcement.

Note—During the war, the selling prices of certain goods may be used as the value for duty, even though they are less than the fair market value as sold for home consumption. (For information enquire from nearest Collector of Customs.)

RAISING PRICES: REMOVAL OF DUTY.

In the event of the producers of goods in Canada increasing prices in consequence of the imposition of any duty under the provisions of this Act, the Governor in Council may reduce or remove such duty.

26. PREPAYMENT OF IMPORT DUTY BY CUSTOMS DUTY STAMPS ON ADVERTISING MATTER

The following regulations are established by the Honourable the Minister of National Revenue under the authority of Tariff Item 178a:—

1. Customs duty stamps for the prepayment of import duties on advertising matter, price lists and catalogues, and other advertising matter specified in Tariff Item 178 may be obtained in denominations of one, two, five and ten cents each on application to the Commissioner of Customs, Ottawa, Canada, each application to be accompanied by a remittance by Postal or Express Money Order payable to the Receiver General of Canada. Customs duty stamps may also be obtained on application to the Secretary, High Commissioner for Canada, The Canadian Building, Trafalgar Square, London, S.W. 1, England, or to the Canadian Minister to France, 1 rue François Premier, Paris, France. Customs duty stamps are not redeemable.

2. The Customs duty stamps are to be affixed on each piece of mail matter for the amount of duty payable on the same, and should be affixed in accordance with the postal regulations of the country of despatch; e.g., in United States on reverse side of the piece.

3. Mail matter bearing Customs duty stamps shall be transferred to the Customs after arrival in Canada and before delivery to the addressees, to be checked for the proper payment of duty and to have the Customs duty stamps thereon cancelled by marking same with the Customs "Duty Paid" stamp, Customs dating stamp, or other cancellation stamp.

4. Item 178a of the Customs Tariff as amended, provides: "On the goods specified in Item 178 and dutiable under part (11) of the item when forwarded to Canada by mail, duties may be prepaid by Customs Revenue stamps under regulations by the Minister, at the rates specified in said item, except that on each separate package weighing not more than one ounce the duty shall be one cent under the British Preferential Tariff, two cents under the Intermediate Tariff and two cents under the General Tariff."

5. The articles specified in Tariff Item 178 are: Advertising pamphlets, advertising showcards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p.

By Regulations under Tariff Item 178a, it is ordered that on advertising matter specified in Item 178 referred to in the preceding paragraph, when forwarded by mail, the Customs Duty may be prepaid by affixing Customs stamps thereon according to the following scales, viz:—

FROM COUNTRIES TO WHICH THE BRITISH PREFERENTIAL TARIFF APPLIES

								Duty
Up to and including 3 oz.								1c.
Over	3	ozs.	and	not	exceeding	6	ozs.	2c.
"	6	"	"	"	"	9	"	3c.
"	9	"	"	"	"	12	"	4c.
"	12	"	"	"	"	16	"	5c.
Each additional pound								5c.

FROM COUNTRIES TO WHICH THE MOST FAVORED NATION AND THE INTERMEDIATE TARIFF APPLIES

								Duty
Up to and including 1 oz.								2c.
Over	1	oz.	and	not	exceeding	2½	ozs.	3c.
"	2½	"	"	"	"	4	"	4c.
"	4	"	"	"	"	5½	"	5c.
"	5½	"	"	"	"	7	"	6c.
"	7	"	"	"	"	8½	"	7c.
"	8½	"	"	"	"	10	"	8c.
"	10	"	"	"	"	11½	"	9c.
"	11½	"	"	"	"	13	"	10c.
"	13	"	"	"	"	14	"	11c.
"	14	"	"	"	"	15	"	12c.
"	15	"	"	"	"	16	"	12½c.*
Each additional pound								12½c.*

*Note: Where a fraction of a cent is involved a one cent stamp shall be used.

In no case shall the duty be less than 27½%.

FROM COUNTRIES TO WHICH THE GENERAL TARIFF APPLIES

Up to and including 1 oz., 2 cents duty.

Over	and not exceeding	Duty	
1 oz.	2½ ozs.	4 cts.	but not less than 35%
2½ ozs.	4 ozs.	5 "	"
4 ozs.	5½ ozs.	6 "	"
5½ ozs.	7 ozs.	7 "	"
7 ozs.	8½ ozs.	8 "	"
8½ ozs.	10 ozs.	9 "	"
10 ozs.	11 ozs.	10 "	"
11 ozs.	12 ozs.	11 "	"
12 ozs.	13 ozs.	12 "	"
13 ozs.	14 ozs.	13 "	"
14 ozs.	15 ozs.	14 "	"
15 ozs.	16 ozs.	15 "	"
Each additional pound		15 "	"

In no case shall the duty be less than 35%.

The stamps are to be affixed on each package for the amount of the duty and in the case of packages mailed in the United States, these stamps should be affixed on the reverse side of the package.

26A. PREPAYMENT OF THE WAR EXCHANGE TAX BY CUSTOMS REVENUE STAMPS ON PERIODICAL PUBLICATIONS AND ADVERTISING MATTER MAILED TO CANADA

The following regulations are established whereby the War Exchange Tax may be prepaid by Customs Revenue stamps on periodical publications and advertising matter forwarded to Canada by mail, other than those admissible under the British Preferential Tariff, or under Trade Agreements between Canada and other British countries:—

(*a*) On periodical publications, including newspapers, covered by tariff items 184, 184a, 184b, 184c, 184d, and by tariff item Ex. 169 et al. of the Canada-United States Trade Agreement.

(*b*) On advertising matter covered by tariff item 178 (ii), and by tariff item Ex. 178 and Ex. 178a of the Canada-United States Trade Agreement.

REGULATIONS

1. Customs Revenue stamps for the prepayment of the War Exchange Tax on such periodical publications and advertising matter (at the rate of 10 per cent on the value in terms of Canadian funds at the current rate of exchange as established by the Foreign Exchange Control Board, Ottawa, Canada) may be obtained in denominations of one-quarter cent, one-half cent, one cent, two cents, five cents and ten cents each on application to the Commissioner of Customs, Ottawa, Canada. The remittance accompanying each application is to be made payable to the Receiver General of Canada, and shall be made by certified cheque or Express Money Order, payable in United States dollars. By direction of the Foreign Exchange Control Board, remittances in Canadian dollars will only be accepted when made by cheque drawn on a Canadian bank where the remitter has a resident account established by permission of, and regulated by, the Foreign Exchange Control Board.

2. Customs Revenue stamps are not redeemable.

3. Customs Revenue stamps to the nearest amount of the War Exchange Tax payable (see Appendix) are to be affixed on each separate piece of mail matter, and should be affixed in accordance with the postal regulations of the country of despatch; e.g., in the United States on reverse side of the piece.

4. Mail matter bearing Customs Revenue stamps shall not be delivered to the addressee until it has been examined by the Customs Officer to ensure that the proper amount has been prepaid, and to have the Customs Revenue stamps thereon cancelled by marking same with the Customs "Duty Paid" stamp.

NOTE: In order to facilitate delivery publishers should indicate the name of the publication on the wrapper in which copies of that publication are enclosed.

27. FISH FROM NEWFOUNDLAND

Notwithstanding anything in this Act, fish and other products of the fisheries of Newfoundland may be imported into Canada free of Customs duty until otherwise determined by the Governor-in-Council, by Order published in the *Canada Gazette*.

Fish caught by fishermen in Canadian fishing vessels and the products thereof carried from the fisheries in such vessels, shall be admitted into Canada free of duty, under regulation by the Minister of Customs.

28. PROHIBITED GOODS

The importation into Canada of any goods enumerated, described or referred to in Schedule "C" (See P 692) is prohibited.

See also list of prohibited goods from U.S.A. and elsewhere in WAR EXCHANGE CONSERVATION ACT, 1940, page 597.

All goods shipped from or the produce of enemy or proscribed territories are prohibited importation unless released by the Custodian of Enemy Property, Department of the Secretary of State.

29. COMBINE CLAUSE

1. Whenever from or as a result of a judgment of the Supreme Court, or Exchequor Court of Canada, or of any superior court, or circuit, district or county court in Canada, it appears to the satisfaction of the Governor-in-Council, that with regard to any article of commerce there exists any conspiracy, combination, agreement or arrangement of any kind among manufacturers of such articles, or dealers therein to unduly promote the advantage of the manufacturers or dealers at the expense of the consumers, the Governor-in-Council may admit the article free of duty, or so reduce the duty thereon as to give to the public the benefit of reasonable competition in the article, if it appears to the Governor-in-Council that such disadvantage to the consumer is facilitated by the duties of Customs imposed on a like article.

2. Whenever the Governor-in-Council deems it to be in the public interest to enquire into any conspiracy, combination, agreement or arrangement alleged to exist among manufacturers or dealers in any article of commerce to unduly promote the advantage of the manufacturers or dealers in such article at the expense of the consumers, the Governor-in-Council may commission or empower any judge of the Supreme Court, or Exchequer Court of Canada, or of any Superior Court or County Court in Canada, to enquire in a summary way into and report to the Governor-in-Council whether such conspiracy combination, agreement or arrangement exists.

3. The judge may compel the attendance of witnesses and examine them under oath and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor-in-Council for the purpose of such enquiry.

4. If the judge reports that such conspiracy, combination, agreement or arrangement exists in respect of such article the Governor-in-Council may admit the article free of duty, or so reduce the duty thereon as to give to the public the benefit of reasonable competition in the article, if it appears to the Governor-in-Council that such disadvantage to the consumer is facilitated by the duties of Customs imposed on a like article.

30 MARKING OF IMPORTED GOODS

The Governor-in-Council may from time to time order imported goods to be marked so as to indicate the country of origin.

Under this provision, the following classes of goods imported into Canada, shall be thus marked or labelled in legible English or French words, and such markings shall be as nearly indelible or permanent as possible, viz.:—

Printed or lithographed matter of all kinds, including books and pictures.

Imported printed or lithographed matter such as seals, tickets, or labels in strips, sheets or rolls to be used in single units exceeding one inch in diameter, or perforated or otherwise prepared for ready separations into such single units, are required to be marked with a satisfactory indication of the country of origin on each single unit.

Such printed matter in strips, sheets or rolls when consisting of not more than one hundred single units not exceeding one inch in diameter, may be marked with the required indication of the country of origin on each strip, roll or sheet

Seals, tickets or labels, irrespective of dimensions when imported in packages or coverings or in strips, sheets or rolls, in quantities in excess of 100 units are subject to the general marking regulations and each seal, ticket or label is required to be marked.

Seals, tickets or labels, exceeding one inch in their greatest dimension whether imported in packages or in strips, sheets or rolls, perforated or otherwise prepared for ready separation into single units, or intended to be used in such single units, must be marked with a satisfactory indication of the country of origin on each single unit. The above when not exceeding one inch, when imported in packages containing not more than 100 each, or in strips or rolls of not more than 100 units, may be marked with a satisfactory indication of the country of origin on the first package or on each strip or roll.

Decalcomania or dry transfers, not including decorative, ceramic or enamel transfer, are required to be marked with an indication of the country of origin as printed or lithographed matter. Such marking may be affixed on the back or carrier portion thereof, on each sheet or roll, in the case of dry transfers, on the package in which such transfers are contained, when marking on the sheet or roll is impracticable.

Decalcomania transfers, imported for advertising and display, will be required to be marked with an indication of the country of origin on the face thereof as heretofore; marking on the back or carrier portion will not be accepted.

Decalcomania transfers known as dry transfers may be marked on each sheet, each book or package.

Fibreboard, strawboard, sheeting and insulation, imported for building construction, in sheets or rolls, are required to be marked with the country of origin.

Imported ceramic or enamel transfers are not required to be marked with an indication of the country of origin. Blind embossed or die stamped indication of the country of origin on printed or lithographed matter imported into Canada will be acceptable as satisfactory provided the marking otherwise complies with the requirements, particularly as to location, legibility, permanency and wording.

Writing, marking or drawing pencils of all kinds pen holders of wood, and fountain pens.

Building Brick

Imitation Totem Poles and copies or replicas thereof.

Empty paper or paper board folding or set up boxes or cartons, and empty plain or corrugated fibre or fibre board boxes, for use as containers.

Paper bags. Glassine bags subject to marking.

Toilet paper in rolls or interfold packages.

Tooth brushes and tooth brush handles.

Razor blades (safety type)

Razor blades may be marked by means of etching or die stamping.

Pen knives, jack knives, and pocket knives of all kinds; scissors and shears.

Boots, shoes and slippers.

Boots, shoes and slippers may be marked on one or both of each pair.

Boot, shoe and stay laces of any material and woven or braided fabrics not exceeding 12" in width.

Slide, hookless or zipper fasteners.

Bicycle saddles, air pumps, bells, pedals and lamps

Toilet or dressing combs and fancy combs (not being jewellery) of all kinds, other than those made wholly of animal ivory, or of bone or of metal.

Ladies purses, in the form of handbags, not including bags made of beads, metal mesh or of a similar nature.

Artists' paint brushes.

Sewing, crochet, knitting, darning and embroidery threads, spooled or packaged.

Incandescent gas mantles for use on gasoline or kerosene pressure pumps and lanterns.

Paper envelopes.

Paper envelopes are required to be marked on each envelope when imported in individual boxes containing more than 100 envelopes

Envelopes in quantities of 100 or less with country of origin showing on the box or wrapper may be regarded as satisfactory.

Greeting cards imported in boxes or packages with envelopes in equal quantity to match, each greeting card shall be satisfactorily marked, envelopes not required to show the indication of country of origin.

Chinaware and porcelainware (not including sanitary or toiletware), decorated or undecorated, as follows:

(i) articles commonly used in connection with the serving of food or drink;

(ii) kitchenware and utensils;

(iii) heraldic and souvenir ware.

Chinaware and porcelainware must be marked with a permanent indication of the country of origin on each piece Adhesive labels or stickers containing the required marking will not be acceptable, except that chinaware or porcelainware unmarked or insufficiently marked at the time of importation may be delivered after having been marked by means of adhesive labels or stickers, and after the required payment of 10% additional duty has been made. (*See also paragraph commencing "Any goods" etc. under 'Prohibited Goods"* p 692)

Articles of porcelain made for the purpose of being united with other materials so as to form a composite article, as well as small porcelain beads used by electricians, may be marked on the first covering or container in which imported.

Laminated glass, sheet or plate glass in sheets or panes and common or colorless window glass importations are required to show the country of origin on each package, covering, case or container in which imported.

Surgical and laboratory glassware: Ampoules, vials, microscope slides and other articles of glass for the same general purpose, so small in size as to be incapable of being marked on the articles themselves, may be marked on the first or immediate covering or container in which imported.

Packages containing fresh fruit, vegetables or honey are required to be marked with a label or stencil of suitable size in proportion to size of the packages. In the case of bags; stencilled, printed, interwoven or a suitable tag attached.

WAR EXCHANGE CONSERVATION ACT, 1940

Including Amendments to Dec. 15th. 1942

PROHIBITION OF IMPORTS

1. The importation into Canada of any goods enumerated and described in Schedule One is prohibited except in such cases as the Minister of National Revenue in his discretion deems desirable and under and in accordance with the terms of a permit granted by him: Provided however that this prohibition shall not apply to—

(*a*) any goods imported from, and being of the growth, produce or manufacture of, any country within the sterling area or Newfoundland, except, at the discretion of the Minister of National Revenue, goods composed wholly or in part of silk;

(But the Minister has ordered that importation of hosiery composed wholly or in part of silk is prohibited, except under permit.)

(*b*) any goods which on or before the second day of December, 1940, were in transit to Canada.

2. Notwithstanding anything contained in the preceding resolution, the Minister of National Revenue may, in his discretion, exempt any goods from the operation of the preceding resolution for such periods of time as he may deem desirable and notice of any such exemption shall be published in the CANADA GAZETTE and the exemption shall take effect on and after the date of such publication or any later date fixed in such notice.

3. For the purposes of these resolutions "sterling area" means the territory under the sovereignty, protection, suzerainty or mandate of His Majesty (except Canada, Newfoundland and Hong Kong) and such other territories whether or not under the sovereignty, protection, suzerainty or mandate of His Majesty as may be designated by the Governor in Council.

It is ordered that the following territories shall be included in the Sterling Area:

Egypt; Anglo-Egyptian Sudan; Iraq; Belgian Congo; Ruandi-Urundi; Iceland; Faroe Islands; French Cameroons; French Equatorial Africa, composed of Chad, Ubanghi-Chari, Middle Congo and Gaboon; French Settlements in India; French Oceania.

4. (1) In the event of any person taking advantage of the prohibition of imports to increase the prices of such goods to the consumer or to maintain such prices at levels deemed by the Governor in Council to be higher than should prevail, having regard to changes in the cost of production of such goods, the Governor in Council may, in addition to permitting entry of such goods, reduce or remove the duties of customs imposed upon such goods.

(2) In the event of any person taking advantage of the prohibition of imports as aforesaid, the Governor in Council may impose upon all the products of such person, or any of them, an excise tax of 25% of the Sale Price thereof payable by such person at time of delivery of such goods to the purchaser thereof, and the provisions of the Special War Revenue Act as to the collection of taxes shall be applicable thereto.

SCHEDULE TWO

(1) Goods enumerated in Schedule Two to this Act, the growth, produce or manufacture of the United Kingdom, when imported into Canada in a manner and under conditions which entitle such goods to entry under the British Preferential Tariff of Canada, shall be exempt from the rates of duty set out in Schedule A to the Customs Tariff and shall, in lieu thereof, be free of duties of Customs.

(2) Goods enumerated in this subsection (other than those enumerated in Schedule Two to this Act) the growth, produce or manufacture of the United Kingdom, when imported into Canada in a manner and under conditions which entitle such goods to entry under the British Preferential Tariff of Canada, shall be accorded discounts on the amount of duties of Customs computed under the British Preferential Tariff as follows:—

Goods enumerated in Items 551, 551a, 552, 553, 554, 554b, 554d, 554e, 555, 568, 568a(i), 611 and 611a of the Customs Tariff.....25%

Goods enumerated in Groups I, V, VI, VII, VIII, IX, X, and XI of the Customs Tariff (but not to include goods enumerated in Tariff Items 551, 551a, 552, 553, 554, 554b, 554d, 554e, 555, 568, 558a(i), 611 and 611a, and not to include fabrics composed wholly or in part of silk or goods of any kind in which silk is the component material of chief value).....50%

Provided, that the discounts established by this subsection shall be accorded in lieu of, not in addition to, any discount to which the said goods otherwise might be entitled under Section 5 of the Customs Tariff."

ENCOURAGING EXPORTS

6. The Governor in Council in order to increase Canada's supply of foreign exchange may, on the recommendation of the Minister of Finance, enter into agreements with individuals, partnerships or corporations to grant assistance by way of special tax credits and/or special allowances for deprecia-

tion or depletion under the Income War Tax Act and The Excess Profits Tax Act, if, in the opinion of the Governor in Council, such assistance is necessary in order that an expansion of the exports of any individual, partnership or corporation receiving such assistance may take place.

7. This Act shall be deemed to have come into force on the second day of December, 1940, and to expire on the date of the issue of a proclamation under the War Measures Act declaring that a state of war no longer exists or on such earlier date as may be fixed in a proclamation of the Governor in Council.

SCHEDULE ONE—PART ONE

PROHIBITED GOODS

See clause 1 above

TARIFF ITEM NUMBER	DESCRIPTION
20	Cocoa paste or "liquor" and chocolate paste or "liquor", not sweetened, in blocks or cakes.
21	Cocoa paste or "liquor" and chocolate paste or "liquor", sweetened, in blocks or cakes, not less than two pounds in weight.
22	Preparations of cocoa or chocolate in powder form.
23	Preparations of cocoa or chocolate, n.o.p., and confectionery, coated with or containing chocolate.
ex 28A 29A	Black Tea.
ex 45	Prepared cereal foods, in packages not exceeding twenty-five lbs. weight each.
46	Prepared cereal food, n.o.p.
65	Biscuits, not sweetened.
66	Biscuits, sweetened.
67	Macaroni and vermicelli, containing no egg or other added ingredients.
78	Florist stock, viz.:—Palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias and paeonias.
79	Florist stock, viz.:—Azaleas, rhododendrons, pot-grown lilacs; hydrangeas and other pot-grown plants, n.o.p.; rose stock and other stock for grafting or budding, n.o.p.; seedling carnation stock, araucarias, bulbs, corms, tubers, rhizomes and dormant roots, n.o.p., Dwarf Polyantha rose bushes imported or purchased in bond in Canada by florists for bona fide forcing purposes in their own greenhouses prior to disposal; laurel and holly foliage, natural or preserved, whether in designs or bouquets or not.
79a	Rooted carnation cuttings in their first year of introduction.
79b	Flowers and foliage, natural, cut, whether in designs or bouquets or not, n.o.p.
82(d)	Rosebushes, n.o.p.
82(e)	Trees, shrubs, vines, plants, roots and cuttings, commonly known as florist or nursery stock, n.o.p.
85	Mushrooms and truffles, fresh, dried or otherwise preserved.
89	Vegetables, prepared, in air-tight cans or other air-tight containers: (a) Beans, baked or otherwise prepared. (b) Corn and tomatoes. (c) Peas. (d) N.o.p.
90	Vegetables, prepared or preserved: (a) Dried, desiccated or dehydrated, including vegetable flour, n.o.p. (b) Pickled or preserved in salt, brine, oil or in any other manner, n.o.p. (c) Vegetable extracts or juices, liquid mustards, soy and vegetable sauces of all kinds. (d) Pastes, hash and all similar products composed of vegetables and meat or fish, or both, n.o.p.
ex 99b	Apples, dried, desiccated, evaporated or dehydrated. (Not to include apple pomace imported for use in Canadian manufactures).
99f	Figs, dried.
ex 99g	Nectarines, pears and peaches, dried, desiccated, evaporated or dehydrated.
ex 101	Mandarins and tangerines.
102	Limes.
103 104	Fruits preserved in brandy, or preserved in other spirits.
104a	Fruit pulp, other than grape pulp, not sweetened, in air-tight cans or other air-tight packages.
105	Fruit pulp, with sugar or not, n.o.p., and fruits, crushed or frozen.
105a	Lemon, orange, grapefruit and citron rinds, sulphured or in brine.
105b	Olives and cherries, sulphured or in brine, not bottled.
105c	Fruits and nuts, pickled or preserved in salt, brine, oil or any other manner, n.o.p.
105d	Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats.
105e	Fruits and peels, crystallized, glacé, candied or drained; cherries and other fruits of crème de menthe, maraschino or other flavour.
106	Fruits, prepared, in air-tight cans or other air-tight containers:— (a) Apricots, peaches and pears. (b) Pineapples. (c) N.o.p.
107	Preserved ginger.
108	Honey in the comb or otherwise, and imitations thereof.
109	Nuts of all kinds, n.o.p., including shelled peanuts, n.o.p.
114	Nuts, shelled, n.o.p.
121	Fish preserved in oil, n.o.p.
123	Salmon and all other fish, prepared or preserved, including oysters, n.o.p.
123a	Crabs, clams or shrimps in sealed containers.
124	Oysters, shelled, in bulk.
125 126 127	Oysters, shelled, in cans.
128	Oysters in the shell.
141	Sugar candy and confectionery, n.o.p., including sweetened gums, candied popcorn, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar.
143	Cigars.
143a	Cigarettes.
144	Cut tobacco.
145	Manufactured tobacco, n.o.p., and snuff.
146	Ale, beer, porter and stout, when imported in casks or otherwise than in bottle.
147	Ale, beer, porter and stout, when imported in bottles.
147a	Beverages in the manufacture of which malt, rice or corn is used, when containing not more than two and one-half per centum of proof spirit.
150	Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent of proof spirits.
151	Lime juice and fruit juices, fortified with or containing more than twenty-five per cent of proof spirits.
ex 152	Lime juice, fruit syrups and fruit juices, n.o.p., (but not including grapefruit juice).
153	Lime juice, raw and concentrated, not refined.
ex 156	Gin of all kinds, n.o.p.; whisky and all spirituous or alcoholic liquors, n.o.p.; absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n.o.p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic

Tariff Item Number	Description
	bitters or beverages; and wines, n.o.p., containing more than forty per cent of proof spirit.
156a	Rum.
160	Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:— (a) When in bottles or flasks containing not more than four ounces each. (b) When in bottles, flasks or other packages, containing more than four ounces each.
ex 162	Vermouth.
163	Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing forty per cent or less of proof spirit, whether imported in wood or in bottles.
165	Champagne and all other sparkling wines.
181a	Pictorial post-cards, greeting cards and similar artistic cards or folders.
ex 184d ex 169 ex 170 ex 171	Periodical publications, unbound or paper bound, consisting largely of fiction or printed matter of a similar character, including detective, sex, western, and alleged true or confession stories, and publications, unbound or paper bound, commonly known as comics, but not including bona fide supplements used with newspapers. Provided, that the decision of the Minister of National Revenue as to whether or not any publication is included in the foregoing description shall be final and conclusive.
194	Playing cards in packs or in sheet form, n.o.p.; cards and sheets partly lithographed or printed, for use in the manufacture of such playing cards.
195	Paper-hanging or wall papers, including borders or bordering.
ex 197 ex 197b ex 198 ex 199 ex 181 ex 509	Towels, napkins, table covers, tray covers and doilies, of paper; fancy shelf and lace papers; paper handkerchiefs; facial tissues and toilet paper, not including such materials in jumbo rolls; cups, dishes or plates, forks, spoons and drinking straws, made of paper, cardboard, or of vegetable fibres; paper envelopes; correspondence and printed letterhead papers, not including plain unprinted typewriter or copying papers; creped tissue paper and manufactures thereof; wrapping paper, including box covering paper and wrappers, printed, embossed or otherwise decorated; Christmas seals, stickers, tags and enclosure cards, printed, embossed or otherwise decorated; card and other games, score reckoners, score pads, tallies and place cards, or paper or cardboard; festivity, carnival and celebration supplies and decorations of paper or cardboard, including costumes, hats, caps, headbands, masks, horns, serpentines and confetti.
228	Soap powders, powdered soap, mineral soap, and soap, n.o.p.
233	Pomades, French or flower odours, preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each.
234	Perfumery, including toilet preparations, non-alcoholic, viz., hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin.
284	Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, n.o.p.; earthenware tiles, n.o.p.
285	Tiles or blocks of earthenware or of stone prepared for mosaic flooring.
287	All tableware of china, porcelain, semi-porcelain, or white granite, but not to include teapots, jugs and similar articles of the type commonly known as earthenware.
288	Stoneware and Rockingham ware and earthenware, n.o.p.
289	Baths, bathtubs, basins, closets, closet seats and covers, closet tanks, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p.
323	Silvered glass, bevelled or not and framed or not, n.o.p.
ex 326(ii)	Cut or decorated glass tableware; stemware; cut glassware and illuminating glassware, n.o.p.
ex 353 ex 353a	Aluminum foil, including aluminum laminated or combined with paper or paperboard.
362	Articles consisting wholly or in part of sterling or other silverware, n.o.p.; manufactures of gold or silver, n.o.p.
362b	Toilet articles of all kinds, including atomizers, brushes, buffers, button hooks, combs, cuticle knives, hair receivers, hand-mirrors, jewel boxes, manicure scissors, nail files, perfume bottles, puff jars, shoe horns, trays and tweezers, of which the manufactured component material of chief value is sterling silver.
ex 415	Electric vacuum cleaners and attachments therefor, domestic or household type.
415a	Refrigerators, domestic or store, completely equipped or not:— (i) Electric. (ii) Other than electric.
ex 415b	Electric washing machines, domestic, with or without motive power incorporated therein.
425	Lawn mowers.
429	Cutlery of iron or steel, plated or not:— (c) Penknives, jack-knives and pocket knives of all kinds but not to include jack-knives and pocket knives measuring 3½″ in length and over when closed. (g) Razor blades; razors and complete parts thereof but not to include straight razors.
433	Baths, bathtubs, basins, closets, lavatories, urinals, sinks, and laundry tubs of iron or steel, coated or not.
ex 438a	Automobiles adapted or adaptable for passenger use, with seating capacity for not more than ten persons each.
ex 438g	Motor cycles or side cars therefor.
439	Tricycles, n.o.p.
ex 439b	Trailers designed for use with passenger automobiles.
ex 440a	Pleasure boats of all kinds including sail boats, skiffs, row-boats, canoes and launches
440j	Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing reels, bait, hooks, and fishing tackle, n.o.p. but not to include parts for manufacture or repair of fishing tackle.
ex 443	Apparatus designed for cooking or for heating buildings, (but not including parts): (1) For coal or wood. (2) For gas. (3) For electricity. (4) For oil. (5) N.o.p.
444b	Lamp shades, n.o.p., and shade holders.
ex 445	Electric light fixtures and appliances, n.o.p., (but not to include such fixtures and appliances specially designed for industrial purposes).
ex 445d	Radio receiving sets and cabinets and chassis therefor.
ex 445j	Electric dry shaving machines for use in removing human hair.

Tariff Item Number	Description
ex 445o	Automatic record changers.
450	Skates of all kinds, roller or other, and parts thereof.
451e	Slide, hookless, or zipper fasteners.
ex 462	Cameras.
465	Signs of any material other than paper, framed or not; letters and numerals of any material other than paper.
468	Bird, squirrel and rat cages, of wire, and metal parts thereof.
ex 473a, ex 472 ex 475 ex 180 ex 180d ex 181 et al	Printing plates of all kinds, copper or other shells, matrices, positive or negative films, transfers, proofs, illustrations, covers, inserts or other printed matter, for use in connection with the production of the publications covered by item ex 184d et al of this schedule which were not printed in Canada during the three months immediately prior to December 1, 1940.
506	Games and puzzles, mirror frames.
508	Mouldings of wood, plain, gilded or otherwise further manufactured.
511	Walking sticks and walking canes, of all kinds; golf clubs and finished parts thereof; skis; racquets and racquet frames and baseball bats; balls of all kinds for use in sports, games or athletics, n.o.p.
511b	Fishing rods.
512	Picture frames and photograph frames, of any material.
514	Coffins and caskets, and metal parts thereof.
515	Show-cases, of all kinds, and metal parts thereof.
518	Billiard tables, with or without pockets, and bagatelle and other game tables or boards, cues, balls, cue-racks and cue-tips.
519	House, office, cabinet or store furniture of wood, iron or other material, and parts thereof, not to include forgings, castings, and stampings of metal, in the rough.
ex 532	Clothing and wearing apparel, wholly or partially manufactured, composed wholly of cotton, n.o.p.
ex 532 ex 548 ex 555	Articles made from woven fabrics and textile manufactures, wholly or partially manufactured, composed wholly or in part of cotton, flax, wool or other textile fibres as specified, namely: sheets, blankets, quilts, counterpanes, bedspreads, comforters and other bed coverings; hassocks, pillows, cushions, including pin-cushions filled or not, pillow-cases, cushion covers and similar articles; tablecloths, napkins, tray cloths, dresser scarves, doilies and similar articles; diapers; towels, wash cloths, bath mats, bathroom mats, seat covers, curtains, drapes, window runners, decorative panels and similar articles; automobile rugs, steamer rugs and similar rugs or coverings; canopies, awnings and tents; removable coverings for automobile and furniture upholstery; textile manufactures composed in part of embroideries of lace.
532a ex 548	Handkerchiefs of cotton, flax or other vegetable fibres.
ex 548	Clothing and wearing apparel, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n.o.p.
ex 553	Blankets of any material, not to include automobile rugs, steamer rugs, or similar articles.
ex 555	Clothing and wearing apparel, wholly or partially manufactured, composed wholly or in part of wool or similar animal fibres, but of which the component of chief value is not silk nor artificial silk, n.o.p.
560	Woven fabrics wholly or in chief part by weight of silk in the gum, not degummed nor bleached, not less than twenty inches in width, weighing not more than seven pounds for each hundred yards thereof, imported for the purpose of being degummed, dyed and finished in Canada.
560a	Woven fabrics wholly or in part of silk, not to contain wool, not including fabrics in chief part by weight of artificial silk, n.o.p.
560b	Woven fabrics, wholly of silk, twenty-six inches in width, or less, n.o.p.
560c	Woven fabrics with cut pile, whether or not coated or impregnated, wholly or in part of silk or artificial silk, but not containing wool, n.o.p.
562	Woven fabrics not exceeding twelve inches in width generally known as "ribbons", whether with cut pile or not, wholly or in part of silk but not containing wool.
ex 564	Woven fabrics, of a kind not made in Canada, wholly, or in part, of silk imported in the web in lengths of not less than five yards each by manufacturers of neckties, scarves, or mufflers, for use exclusively in the manufacture of such articles in their own factories.
565	Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, nets, nettings, and bobinet, n.o.p.
567	Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which silk is the component of chief value.
567a	Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which the component of chief value is artificial silk or similar synthetic fibres produced by chemical processes.
568	Knitted garments, knitted underwear and knitted goods, n.o.p.
568a	Socks and stockings:— (i) of wool. (ii) N.o.p.
568b	Gloves and mitts of all kinds, n.o.p.
568c	Women's dress gloves of kid, elbow length.
ex 569(i)	Hats of fur felt or of wool-and-fur felt.
ex 569(ii)	Hats of wool felt.
ex 569(v)	Hats, n.o.p. (but not to include distinctive head coverings for use in public services).
569a(i)	Berets of wool, knitted and fulled.
569a(ii)	Caps, bonnets and berets, n.o.p.
578	Regalia, badges and belts of all kinds, n.o.p.
597	Pianofortes and organs.
ex 597a	Phonographs, graphophones and gramophones, n.o.p., (but not including cylinders and records therefor).
ex 598	Brass band instruments, n.o.p.
598a	Brass band instruments, of a class or kind not made in Canada; bagpipes and complete parts thereof.
603	Fur skins wholly or partially dressed, n.o.p.
ex 604	Patent, japanned or enamelled leather and finished upholstery leather.
605a	Genuine pig leathers and genuine Morocco leathers; so-called roller leathers.
611b	Leather garments, lined or unlined.
ex 618b et al	White wall tires including any tire in which the manufacturing process produces a white wall or white walls or a wall or walls of any colour which differs from the colour of the tread of such tire, whether imported separately or mounted on a motor vehicle intended for sale in Canada.
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.
623	Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket-books, fly books and parts thereof.
624	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or

Tariff Item Number	Description
	composition or other material; fans of all kinds; statues and statuettes of any material, n.o.p.
624a	(i) Dolls; toys of all kinds, n.o.p. (ii) Mechanical toys of metal. (iii) Juvenile construction sets of metal, consisting of various stampings, punched, or moulded and connections therefor; parts of the foregoing.
624b	Statues and statuettes of porcelain or earthenware.
625	Caps, hats, muffs, tippets, capes, coats and cloaks of fur, and other manufactures of fur, n.o.p.
629	Umbrellas, parasols and sunshades of all kinds and materials.
634	Feathers and manufactures of feathers, n.o.p.; artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats.
647	Jewellery of any material, for the adornment of the person, n.o.p.
648	Precious stones and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted.
648a	Diamonds, unset but not to include industrial diamonds.
652	Toilet or dressing combs, n.o.p.; fancy combs, not being jewellery.
653	Brushes of all kinds.
655	Pens, penholders and rulers, of all kinds but not to include steel pen nibs.
ex 655a	Lead pencils.
656	Tobacco pipes of all kinds but not to include tobacco pipes having a value for duty purposes not exceeding fifty cents each, pipe mounts, cigar and cigarette cases, cigar and cigarette holders and cases for the same, smokers' sets and cases therefor, and tobacco pouches.
665	Torpedoes, fire-crackers and fire-works of all kinds.
ex 695a	Paintings in oil or water colours and pastels, valued at not less than twenty dollars each; not to include paintings in oil or water colors and pastels to be used exclusively for printing or litho reproduction processes.
ex 711 ex 362c ex 427 ex 446a et al	Goods enumerated hereafter, not including goods entitled to entry under Tariff Items 690a, 700, 700a, 702, 703(a), 704, 705, 706, 707, 708 and 709, namely: Soda fountains; bars; ice-cream cabinets and beverage cabinets; beverage dispensing and mixing equipment; gasoline pumps; Punch boards and pin-ball games; vending machines, games, amusement devices, phonographs, radios, musical instruments, scales, parking meters, locks and lockers, coin-, disc- or token-operated; Cigarette or cigar lighters (but not to include lighters provided for in Tariff Item 438(c)); Air-conditioning units and apparatus designed for household or office use; Electric mixers, ironers and dish-washers, designed for household use; Cases, boxes, bowls, baskets, bottles, dishes and trays adapted for personal, household or office use, or for the packaging of goods for retail sale, of which the component of chief value is copper, brass, bronze or electro-plated metal, not including industrial containers unsuitable for retail sale; Ash trays and receivers; desk sets and bases or holders for blotters, pens or pencils; bookends; paper weights and paper knives; andirons, screens, tongs and other furnishings for fire-places; door knockers; Christmas tree decorations of all kinds, including lights and fittings therefor; vases and jardinieres;

Tariff Item Number	Description
	Precious and semi-precious stones, including pearls, and all imitations or simulations thereof; articles composed wholly or in part of precious or semi-precious stones and imitations or simulations thereof.

SCHEDULE ONE—PART TWO

(Import permits may be granted temporarily but on a decreasing scale.)

19	Cocoa shells and nibs.
20a	Butter produced from the cocoa bean.
77a	Cocoa beans, not roasted, crushed or ground.
98	Bananas.
ex 99b	Apple pomace when imported for use in Canadian manufactures.
109a	Peanuts, green, in the shell or not further processed than shelled.
142	Tobacco, unmanufactured, for excise purposes under conditions of the Excise Act, subject to such regulations as may be prescribed by the Minister:— (a) Of the type commonly known as Turkish:—(i) Unstemmed. (ii) Stemmed. (b) N.O.P.:—(i) Unstemmed. (ii) Stemmed.
ex 216	Oleic acid (red oil).
267	Crude petroleum not subjected to any other process than natural weathering and removal of foreign matter and water, when imported by oil refiners to be refined in their own factories:— (i) .8155 specific gravity (42.0 A.P.I.) or heavier at 60 degrees Fahrenheit. (ii) Lighter than .8155 specific gravity (42.0 A.P.I.) at 60 degrees Fahrenheit.
267a	Crude petroleum, n.o.p.
267b	Petroleum tops; blends of petroleum tops or petroleum products with crude petroleum; all the foregoing .7249 specific gravity (63.7 A.P.I.) or heavier, at 60 degrees Fahrenheit, when imported by oil refiners to be refined in their own factories.
268	Natural casinghead, compression or absorption gasoline, lighter than .6690 specific gravity (80.0 A.P.I.) at 60 degrees Fahrenheit, when imported by refiners of crude petroleum for blending with gasoline wholly produced in Canada.
269	Products of petroleum, n.o.p.— (i) Lighter than .8236 specific gravity (40.3 A.P.I.) at 60 degrees Fahrenheit. (ii) .8236 specific gravity (40.3 A.P.I.) or heavier at 60 degrees Fahrenheit.
269a	Petroleum oil known as engine distillate .8017 specific gravity (45.0 A.P.I.) or heavier at 60 degrees Fahrenheit.
271	Lubricating oils composed wholly or in part of petroleum:— (a) valued at less than 25 cents per gallon. (b) n.o.p.
272a	Petroleum greases and lubricating greases, n.o.p.
326 (i)	Demijohns or carboys, bottles, flasks, phials, jars and balls of glass, not cut, n.o.p.; lamp chimneys of glass, n.o.p.; decanters and machine made tumblers of glass, not cut nor decorated, n.o.p.
ex 326 (ii)	Opal glassware, glass tableware not cut or otherwise decorated subsequent to manufacture (but not including stemware).
ex 326*g*	High thermal shock-resisting glass tableware (including refrigerator jars but not including stone or oven ware).
326*e*	Articles of glass, not plate or sheet, designed to be cut.
364	Diamond dust or bort and black diamonds, for borers.
ex 438a	Automobiles and motor vehicles of all kinds, n.o.p., (but not to include passenger automobiles); electric trackless trolley buses; chassis for automobiles and motor vehicles of all kinds.
ex 445*a*	Electric torches or flashlights and complete parts therefor.

Tariff Item Number	Description
ex 445e	Dry cell batteries, n.o.p.
ex 500	Railway ties.
ex 503	Planks, boards, clapboards, laths, plain pickets and other timber or lumber of hardwood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not.
ex 504	Planks, boards and other lumber of hardwood, sawn, split or cut, and dressed on one side only, but not further manufactured.
ex 505	Planks, boards, deals and other lumber of hardwood, not further manufactured than planed, dressed, jointed, tongued or grooved, n.o.p.
505a	Hardwood flooring, tongued and or grooved, or jointed, viz.:—beech, birch, maple and oak.
507	Single-ply, sliced or rotary-cut veneers of rosewood, mahogany or Spanish cedar, not over five-sixteenths of an inch in thickness, not taped nor jointed.
507a	Single-ply, sliced or rotary-cut veneers of wood, n.o.p., not over five-sixteenths of an inch in thickness, not taped nor jointed.
507b	Veneers of wood of any kind, not over five-sixteenths of an inch in thickness, taped or jointed.
507c	Plywood made of two or more layers of veneer or lumber of wood, glued or cemented together, but not further manufactured.
507d	Veneers, viz.:—Australian blackwood, walnut, silky oak, silkwood, blackbean, maple, Tasmanian myrtle, and eucalyptii, single-ply and not over three thirty-seconds of an inch in thickness.
507e	Plywood made of two or more layers of wood glued or cemented together and faced with metal on one or both sides.
532a	Handkerchiefs of cotton, flax or other
ex 548	vegetable fibres.
ex 557	Silk cocoons, raw silk, rags and waste of silk (but not to include material of artificial silk or similar synthetic fibres).
ex 557a	Waste portions of unused fabrics or used garments, wholly of silk (but not to include material of artificial silk or similar synthetic fibres).
ex 557b	Garnetted material wholly of silk; silk filaments or loose fibres not more advanced than sliver; waste portions of unused silk fabrics n.o.p. (but not to include artificial silk or similar synthetic fibres).
558	Yarns and warps wholly of thrown silk, in the gum, n.o.p.
558a	Rovings, yarns and warps wholly of spun silk, generally known as schappe and bourette, not more advanced than singles, n.o.p.
558c	(i) Rovings, yarns and warps, wholly or in part of silk, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes. (ii) Silk yarns wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards.
558e	Yarns and warps, wholly of thrown silk in the gum, rovings, yarns and warps, wholly of spun silk, not coloured, imported by manufacturers for use exclusively in their own factories for knitting underwear, for weaving, or for the manufacture of silk thread.
ex 597a	Musical instruments of all kinds, n.o.p.
598a	Brass band instruments, of a class or kind not made in Canada; bagpipes and complete parts thereof.
600	Fur tails, in the raw state.
601	Fur skins of all kinds, not dressed in any manner.
602	Astrakhan or Russian hare skins, China Goat plates or rugs, and China goat skins, wholly or partially dressed, but not dyed.
ex 648a	Industrial diamonds, n.o.p.
ex 711 et al	Animal (including fish) oils and greases provided for in items 13, 14, 265, 265a, 280 and ex 711 of the Customs Tariff.
ex 711 et al	Vegetable oils provided for in tariff items 208t, 258, 259b, 262, 266, 276, 276a, 276b, 277, 277a, 278, 278a, 278b, 278c, 278d, 280, Ex 711, 824 and 831.

SCHEDULE TWO

Customs Tariff Changes—See Note, War Exchange Conservation Act, on page 597.

Tariff Item Number	Description
105d	Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats. Free
238e	Regenerated cellulose, and cellulose acetate, transparent, in sheets, not printed, and manufactures of regenerated cellulose or of cellulose acetate, n.o.p. ..... Free
281b	Firebrick, n.o.p. ..... Free
289	Baths, bathtubs, basins, closets, closet seats and covers, closet tanks, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p. ..... Free
326a	Manufactures of glass, n.o.p. ..... Free
362c	Nickel-plated ware, gilt or electroplated ware, n.o.p. ..... Free
451a	(ii) Needles, of any material or kind, n.o.p. Free
519	House, office, cabinet or store furniture of wood, iron or other material, and parts thereof, not to include forgings, castings, and stampings of metal, in the rough. Free
520b	Garnetted material wholly of cotton, obtained by disintegrating yarns or fabrics, prepared for use; cotton wiping rags and wiping waste; waste portions of unused fabrics, machine-cleaned waste, wholly of cotton, n.o.p., not to include remnants nor mill ends ..... Free
521	Carded sliver wholly of cotton, not bleached, coloured nor impregnated; cotton fibres, bleached or coloured, n.o.p. ..... Free
522	Rovings, yarns and warps wholly of cotton, not more advanced than singles, n.o.p. Free
522a	Rovings, yarns and warps wholly of cotton, not more advanced than singles, when imported by manufacturers of knitted goods, to be used in their own factories in the manufacture of knitted goods .... Free
522b	Yarns, wholly of cotton, coarser than number forty but exceeding number twenty, not more advanced than singles, when imported by manufacturers for use exclusively in their own factories in the manufacturing of cotton sewing thread and crochet, knitting, darning and embroidery cottons ..... Free
522c	Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.; cotton yarns, wholly or partially covered with metallic strip, generally known as tinselthread ..... Free
522e	Cotton sewing thread yarn and crochet, knitting, darning and embroidery yarn, in hanks, when imported by manufacturers for use exclusively in their own factories in the manufacturing or spooling of cotton sewing thread and crochet, knitting, darning and embroidery cottons. ..... Free

Tariff Item Number	Description
523	Woven. fabrics, wholly of cotton, not bleached, mercerized nor coloured, n.o.p., and seamless cotton bags.....Free
523a	Woven fabrics, wholly of cotton, bleached or mercerized, not coloured, n.o.p.....Free
523b	Woven fabrics, wholly of cotton, printed, dyed or coloured, n.o.p.....Free
523e	Woven fabrics wholly of cotton with cut pile, n.o.p.....Free
523i	Filter cloth, wholly of cotton, with cut pile, in the web or made up, imported for use exclusively in mining and metallurgical operations.....Free
523j	Shadow cretonnes, wholly of cotton, with printed warp and plain weft.....Free
523k	Gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch.....Free
523l	Woven fabrics, wholly of cotton, composed of yarns of counts of not less than 80 and not more than 99, including all such fabrics in which the average count of the warp and weft yarns is not less than 80 and not more than 99.....Free
524a	Fabrics with cut weft pile, wholly of cotton and artificial silk.....Free
529	Embroideries, lace, nets, nettings, bobinet, n.o.p., fringes and tassels, wholly of cotton.....Free
529a	Lace and embroideries, wholly of cotton, not coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own factories.....Free
530	Lace and embroideries, wholly of cotton, coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own factories.....Free
531	Knitted fabric wholly of cotton, in the web, imported by manufacturers of rubber boots and shoes for use exclusively in the manufacture of such articles in their own factories.....Free
532	Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n.o.p.; fabrics wholly of cotton, coated or impregnated, n.o.p.....Free
532a	Handkerchiefs, wholly of cotton.....Free
532b	Woven fabric, wholly of cotton, for covering books.....Free
533	Sails for boats and ships.....Free
ex 536	Batts, batting and wadding of cotton, n.o.p.....Free
548	Clothing, wearing apparel and articles, made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n.o.p.; fabrics coated or impregnated, composed wholly or in part of vegetable fibres but not containing silk, artificial silk nor wool, n.o.p.....Free
ex 553	Blankets wholly of cotton, artificial silk, or cotton and artificial silk, but not containing silk or wool.....Free
558b	Rovings, yarns and warps wholly of artificial silk or similar synthetic fibres, produced by chemical processes, not more advanced than singles, not coloured, with not more than seven turns to the inch, under such regulations as the Minister may prescribe: (a) Produced from cellulose acetate.Free (b) N.o.p.....Free
558d	Rovings, yarns and warps wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes, not to contain silk; artificial silk yarns wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards; under such regulations as the Minister may prescribe:— (a) Produced wholly from cellulose acetate.....Free (b) N.o.p.....Free
ex 560c	Woven fabrics with cut pile, whether or not coated or impregnated, wholly or in part of artificial silk, but not containing silk or wool, n.o.p.....Free
ex 560d	Woven fabrics with cut pile, generally known as velvets and plushes, with pile wholly of artificial silk, but not containing silk or wool, exceeding twenty-four inches in width.....Free
ex 560e	Woven fabrics with cut pile, generally known as velvets and plushes, with pile wholly or artificial silk, but not containing silk or wool, twenty-four inches in width or less, n.o.p.....Free
561	Woven fabrics wholly or in part of artificial silk or similar synthetic fibres, produced by chemical processes, not to contain wool, not including fabrics in chief part by weight of silk, n.o.p.....Free
561a	Fabrics, coated or impregnated, n.o.p.:— (ii) Composed wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes but not containing silk.....Free
562a	Woven fabrics not exceeding twelve inches in width, generally known as "ribbons", whether with cut pile or not, wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, but not containing silk nor wool.....Free
ex 564	Woven fabrics, of a kind not made in Canada, wholly, or in chief part, by weight, of artificial silk, imported in the web in lengths of not less than five yards each by manufacturers of neckties, scarves, or mufflers, for use exclusively in the manufacture of such articles in their own factories.....Free
ex 565	Embroideries, lace, braids, cords, chenille gimp, fringes and tassels, whether containing tinsel or not, nets, nettings and bobinet, of artificial silk or similar synthetic fibres.....Free
567a	Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which the component of chief value is artificial silk or similar synthetic fibres produced by chemical processes.....Free
ex 568	Knitted garments, knitted underwear and knitted goods, wholly of cotton, artificial silk, or cotton and artificial silk.Free
ex 568a	Socks and stockings:— (ii) n.o.p.....Free
568b	Gloves and mitts of all kinds, n.o.p.....Free
588	Coal, n.o.p., including screenings and coal dust of all kinds.....Free

Note re Import Permits

Applications for permits may be made on forms procurable from Collectors of Customs.

Import permits are not required for occasional or incidental shipments of less than $5.00 in value.

Import permits are not required in respect of wearing apparel, toilet articles, etc., of persons arriving in Canada; but this provision includes only such articles as actually accompany and are in the use of and as are necessary and appropriate for the wear and use of such persons for the immediate purpose of the journey and do not apply to merchandise or articles for other persons or for sale.

CUSTOMS TARIFF

Preferential rates below are modified by, and many items prohibited importation, by the WAR EXCHANGE CONSERVATION ACT, 1940, which is given, with Schedules, beginning on page 597.

SCHEDULE "A"

The four rates of duty shown are: (1) British Preferential Tariff; (2) Most Favoured Nations; (3) Intermediate; (4) General. For notes see pages 589-597.

A

Abdominal scissors, of any material.....Free
Abdominal supporters.....10; 20; 25; 35
Abrasives, artificial, in bulk, crushed or ground, used in the manufacture of abrasive wheels and polishing composition.....Free
Abrasive strips and discs for use by dental surgeons.....Free; Free; Free; Free
Absinthe, per proof gal. $5.00; $10.00; $10.00; $10.00
Absorbent cotton.....10; 20; 25; 35
Accordeons.....15; 27½-10%; 27½; 30
Acetanilide.....Free; 17½; 25; 25
Acetate, amyl.....10; 30; 30; 30
Acetate of Alumnia, n.e.s.....15; 20; 25; 25
—of Aluminum, adapted for dyeing and calico printing, red liquor.....Free
Acetate of chrome powdered crystals..15; 20; 25; 25
Acetate of iron for dyeing.....Free
Acetate of lead (sugar of lead)...Free; 17½; 25; 25
Acetate of lead, not ground.....Free; 10; 10; 10
Acetate of lime.....Free
(for use as material in Canadian manufacture)
Acetic ether.....15; 20; 25; 25
Acetone.....10; 30; 30; 30
Acetone, mixture of methyl alcohol and acetone containing not more than 15% by weight of acetone, when imported by tanners for use exclusively as a solvent for dyes for the dyeing of leather in their own factories, per gallon.....20; 20; 20; 20
Acetylizing machine which treats the Celanese material in one of the preliminary processes.....Free; 5; 5; 10
Acid, acetic and pyroligneous, n.o.p., and vinegar:—per gallon of any strength not exceeding the strength of proof..10c; 12½c; 12½c; 15c
—and in addition thereto, for each degree of strength in excess of the strength of proof.....1½c; 1¾c; 1¾c; 2c
Provided that the strength of proof shall be held to be equal to six per cent. of absolute acid, and shall be determined in the manner prescribed by the Governor-in-Council.
Acid, acetic, crude, and pyroligneous crude, of any strength not exceeding thirty per cent.....15; 22½; 22½; 25
boracic, and borax in packages of not less than twenty-five pounds weight.....Free
carbolic, carbonic, citric.....15; 20; 25; 25
cresylic acid and compounds of cresylic acid, used in the process of concentrating ores, metals or minerals.....Free; 15; 15; 15
hydro-fluo-silicic.....Free
hydro-fluoric.....Free; 20; 25; 25
lactic.....Free; 20; 25; 25
lactic imported for use in the tanning or processing of leather.....Free; Free; Free; 10%
muriatic, per 100 lbs....17½c; 22½c; 22½c; 25c
nicotinic when imported for use in manufacture of nicotinic acid amide and when imported for use in the manufacture of diethylamide of nicotinic acid.....Free; Free; Free; 25%
nitric.....Free; 20; 20; 22½
all other of a kind not produced in Canada n.o.p.....Free; 20; 25; 25
oxalic.....Free; 20; 20; 20
phosphate, not medicinal.....Free; 25; 25; 25
phosphoric.....Free; 25; 25; 25
salicylic.....Free; 20; 25; 25
stearic, n.o.p.....Free; 17½; 17½; 20
stearic, when imported by manufacturers of candles for use only in their own factories in the manufacture of candles or crayons ..Free
Succinic and phtalic anhydride, adipic, abietic maleic acids, and ethylene glycol, when imported by manufacturers of synthetic resins, for use exclusively in the manufacture of synthetic resins, in their own factories.Free
sulphuric, per 100 lbs.....17½c; 22½c; 22½c; 25c
sulphuric, platinum, articles for (see platinum).Free
sulphurous.....15; 20; 25; 25
tannic.....Free
tartaric, crystals.....Free; 10; 10; 10
tartaric, n.o.p.....Free; 20; 25; 25
tungstic, used in mf'g of electric lamps ... Free
Acidine (for summer drinks).....15; 20; 25; 25
Aconite root ground.....15; 20; 25; 25
Aconite root unground.....Free
Acorns, nuts, per lb.....3c; 5c; 5c; 5c.
Adding Machines.....Free; 20; 20; 25
Adding Machines, under item 696.....Free
Addressograph machines for newspapers, magazines, periodicals, pamphlets, catalogues, when for use exclusively by printers, bookbinders, paper converters and by manufacturers of articles made from paper or cardboard. Free; free; free; 10
Adhesive materials, used in cementing together glass sheets for manufacturing safety non-shatterable laminated glass..Free; Free; Free; 25
Advertising and printed matter, viz.:—Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p., per lb.....5c; 12½c; 12½c; 15c
But not less than —; 27½; 27½; 35
Duty on the above, imported by mail may be paid by Customs Revenue Stamps.
For detailed table of duty see page 579, note 26
Advertising and printed matter, viz.:—Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets. All articles in this item, when produced in countries entitled to the British Preferential Tariff and relating exclusively to products of such British countries, but not relating to Canadian products, under British Preferential Tariff only.....Free
Advertising instruction books, printed, per lb., 5c.; 12½c.; 12½c.; 15c.
But not less than —; 27½; 27½; 35
Advertising matter, printed matter, when printed in New Zealand for the purpose of advertising the products of New Zealand.....Free
Advertising and printed matter, printed in France, in the French language, on paper or cardboard, describing and accompanying French products, under the French Treaty, per lb. 5c
Advertising and printed matter, whether imported by mail or otherwise, when included in packages valued at not more than $1.00 each and when not imported for sale or in a manner designed to evade payment of Customs duties.....—; Free; —; —
Advertising lead pencils.....10; 35; 35; 35
Advertising paper weights, glass...10; 17½; 20; 22½
Advertising pens.....12½; 25; 25; 27½
pictures, per lb.....5; 12½; 12½; 15
But not less than —; 27½; 27½; 35
Advertising post cards, per lb.....5; 12½; 12½; 15
But not less than —; 27½; 27½; 35
Advertising sample cards, with fabric attached, per lb.....5c; 12½c; 12½c; 15c
But not less than —; 27½; 27½; 35

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Advertising wrappers, per lb.... 5c; 12½c; 12½c; 15c
But not less than —; 27½; 27½; 35
Adzes 10; 27½; 35; 35
Aeroplane chronometers and compasses and parts thereof, including cards therefor, of a class or kind not made in Canada for ships or aircraft. Free
Aeroplane instruments specially designed for the equipment of aeroplanes and other aircraft, and which are to be installed on the instrument boards or other parts of the craft and which are necessary in the navigation of such aircraft.....Free; —; 25; 27½
Agalite 15; 20; 25; 25
Agalite rock, ground..... Free
Agasote head-linings, single ply.....15; 22½; 25; 35
Agate bearings for scales.....15; 20; 25; 25
Agates, polished, not mounted or set. 7½; 10; 10; 10
Agates, rough 7½; 10; 10; 10
Agricultural implements:
Fruit and vegetable grading, grating, washing and wiping machines, and combination bagging and weighing machines, and complete parts thereof; machines for topping vegetables, machines for bunching or tying cut flowers, vegetables and nursery stock, and complete parts thereof, box lidding machines egg graders and egg cleaners and complete parts thereof, not including aluminum parts.....Free; 5; 5; 10
Spraying and dusting machines and attachments therefor, including hand sprayers; apparatus specially designed for sterilizing bulbs; pressure testing apparatus for determining maturity of fruit; pruning hooks; pruning shears; animal dehorning instruments, and complete parts of the foregoing. Free; 5; 7½–10%; 10
Hay loaders, hay tedders, potato planters, potato diggers, fodder or feed cutters, ensilage cutters, grain crushers and grain or hay grinders for farm purposes only, post hole diggers, snaths, stumping machines and all other agricultural implements or agricultural machinery, n.o.p., and complete parts of all the foregoing.... Free; 7½; 7½; 25
Hay presses and complete parts thereof..... .....Free, 7½; 7½; 25
Incubators for hatching eggs, brooders for rearing young fowl, and complete parts of all the foregoing. .....Free; 7½; 7½; 25
Scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, pronged forks, rakes, n.o.p.....Free; 7½; 7½; 25
Fanning mills; peaviners; corn husking machines; threshing machine separators, including wind stackers, baggers, weighers and self-feeders therefor; complete parts of all the foregoing..... Free; 7½; 7½; 25
Windmills and complete parts thereof, not including shafting.....Free; 7½; 7½; 25
Internal combustion traction engines; traction attachments designed and imported to be combined with automobiles in Canada for use as traction engines; complete parts of all of the foregoing .....Free
Traction ditching machines (not being ploughs) and complete parts thereof .....Free
Portable engines with boilers, in combination, for farm purposes; horse powers and traction engines for farm purposes, n.o.p., and complete parts of all the foregoing..Free; 15; 15; 25
Pasteurizers for dairying purposes and complete parts thereof.....Free; 15; 15; 25
Milking machines and attachments therefor; centrifugal machines for testing butterfat, milk or cream; complete parts of all the foregoing.....Free; 10; 10; 10
Cultivators, harrows, seed-drills, horse-rakes, horse-hoes, scufflers, manure spreaders, garden seeders, weeders, and complete parts of all the foregoing.....Free; 7½; 7½; 25
Cream separators and complete parts thereof including steel bowls.....Free; 12½; 25; 25
Ploughs; farm, field, lawn or garden rollers; soil packers; complete parts of all the foregoing.....Free; 7½; 7½; 25
Mowing machines, harvesters, either self-binding or without binders, binding attachments, reapers, harvesters in combination with threshing machine separators, including the motive power incorporated therein, and complete parts of all the foregoing.....Free; 7½; 7½; 25
Egg graders.....Free; 5–10%; 5; 10
Complete parts of aluminum for egg graders Free; 15; 15; 30
Air compressors of iron or steel, n.o.p.; and a portable or stationary machine...10; 25; 27½; 35
Aircraft and complete parts thereof, not including engines, under regulations presented by the Minister.....—; 20; —; —
Aircraft, complete parts of, not including parts of aircraft engines.....—; 15; —; —
Aircraft, not including engines, under regulations prescribed by the Minister. Free; —; 25; 27½
Aircraft, other, not including engines, under regulations prescribed by the Minister .....Free; 20; 25; 27½
Aircraft, complete parts thereof, not including parts of aircraft engines.....Free; —; 25; 27½
Aircraft (i) unfinished parts, n.o.p., not including parts of aircraft engines.....Free; 15; 15; 27½
(ii) Direct or inertia starters with or without related operating gear and parts thereof; generators; voltage control boxes; batteries, de-icing and anti-icing equipment and parts thereof, not including parts of rubber; vacuum pumps with related operating gear and parts thereof; landing and navigation lights; propellers; hydraulic jacks and pumps and parts thereof; aircraft wheels; aircraft brakes with related operating gear; aircraft tires and tubes; oil coolers; fuel pressure warning devices; exhaust gas analyzers; pressure fire extinguishers; primer pumps; instruments excepting fuel contents gauges; bolts, nuts, cocks, turnbuckles, clevis and pins, swaged wires and tie rods; bars, tubes, extrusions and forgings of aluminum, aluminum alloys and magnesium alloys; steel tubing; all of the foregoing when of types and sizes not made in Canada and imported by manufacturers of aircraft for use exclusively in the manufacture in their own factories of the goods enumerated in tariff item 4401, under such regulations as the Minister may prescribe, provided that not less than sixty per centum of the factory cost of production of the aircraft is incurred in the British Empire.....Free; Free; Free; 27½
Aircraft engines, when imported, for use only in the equipment of aircraft.....Free; 17½; 25; 27½
Aircraft (i) Carburettors, magnetos, distributors, coils and spark plugs and complete parts thereof; all of the foregoing when of a class or kind not made in Canada when imported for use in aircraft engines.....Free; Free; Free; 27½
Aircraft (ii) Parts, finished or not, n.o.p., for aircraft engines.....Free; 7½; 7½; 27½
Air guns and rifles, not toys.....10; 27½; 27½; 30
Alabaster ornaments.....20; 27½–15%; 27½; 30
Albumen, blood.....Free; 10; 10; 10
From New Zealand..... Free
egg, dried evaporated, desiccated or powdered, whether or not sugar or other material be added..... .....10; 25; 25; 30
egg, frozen or otherwise prepared, n.o.p., whether or not sugar or other material be added, per lb.....5c; 10c; 10c; 11c.
Australian Treaty.....5c. per lb.
Albumen, Bent's Milk (casein)...17½; 25; 25; 27½ and per lb. 2c.; 2½c.; 2½c.; 3c.
Albumenized paper.....Free; 20; 25; 30
Albums, stamp and albums, n.e.s.20; 27½; 32½; 35
Albums, stamp, with designs of stamps and descriptions thereof.....Free; 10; 10; 10
Alcohol amyl or fusil oil (see Alcohol, ethyl), per proof gal.....$5.00; $10.00; $10.00; $10 00 when imported to be denatured for use in the manufacture of metal varnishes or lacquers, to be entered at ports prescribed by regulations of the Minister, subject to the Excise Act and to the regulations of the Department of National Revenue.....Free

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Alcohol, ethyl, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n.o.p.; gin of all kinds, n.o.p.; rum, whisky and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol wood naptha, pyroxylic spirit or any substance known as wood spirit of methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n.o.p.; mescal, pulque, rum, shrub, schiedam and other schnapps; taffa, angostura and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than forty per cent. of proof spirit, per gallon of the strength of proof...$5.00; $10.00, $10.00; $10.00
British West Indies Agreement, per proof gallon, $5.00
whiskey, per gallon of the strength of proof. —; $6.00; —; —

Provided, as to all the goods specified in this item when of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of fifteen per cent. under proof.

Provided also, that when the goods specified in this item are of greater strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased in proportion for any greater strength than the strength of proof.

Provided further, that bottles and flasks and packages of gin, rum, whisky and brandy, of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect of the degree of strength), viz:—

Bottles, flasks and packages, containing not more than three-fourths of a gallon per dozen, as three-fourths of a gallon per dozen;

Bottles, flasks and packages, containing more than three-fourths of a gallon but not more than one gallon per dozen, as one gallon per dozen;

Bottles, flasks and packages, containing more than one gallon but not more than one and one-half gallon per dozen, as one and one-half gallon per dozen;

Bottles, flasks and packages, containing more than one and one-half gallon but not more than two gallons per dozen, as two gallons per dozen;

Bottles, flasks and packages, containing more than two gallons but not more than two and four-fifths gallons per dozen, as two and four-fifths gallons per dozen;

Bottles, flasks and packages, containing more than two and four-fifths gallons but not more than three gallons per dozen, as three gallons per dozen;

Bottles, flasks and packages, containing more than three gallons but not more than three and one-fifth gallons per dozen, as three and one-fifth gallons per dozen;

Provided further, that bottles or phials of liquors for special purposes, such as samples not for sale to the trade, may be entered for duty according to actual measurement, under regulations prescribed by the Minister of National Revenue.

Alcohol, ethyl, when imported by the Department of National Revenue or by a person licensed by the Minister of National Revenue, *to be denatured* for use in the arts and industries, and for fuel, light and power, to be entered at ports prescribed by regulation of the Minister, subject to the Excise Act and to the regulations of the Department.....Free

Alcohol, grain, denatured, per proof gal. $5.00; $10.00; $10.00; $10.00

Isopropyl, per gallon.....Free; 50c; 50c; $1.00

methyl (see Alcohol, ethyl), per proof gal., $5.00; $10.00; $10.00; $10.00

mythyl, when imported by the Department of National Revenue or by a person licensed by the Minister of National Revenue, to be used in denaturing alcohol for use in the arts and industries, and for fuel, light and power, to be entered at ports prescribed by regulation of the Minister of National Revenue, subject to the Excise Act and to the regulations of the Department of National Revenue, per proof gallon 20c; 20c; 20c; 20c

solid—canned heat.....17½; 20; 25; 25

wood (see Alcohol, ethyl), per gal., $5.00; $10.00; $10.00; $10.00

Alcoholic bitters or beverages (see alcohol, ethyl above), per gal. $5.00; $10.00; $10.00; $10.00

Cognac Brandy and Armagnac Brandy $5.00; $10.00–50%; $10.00; $10.00

perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:—

(*a*) When in bottles or flasks containing not more than four ounces each 30; 90%–33.33%; 90; 90

(*b*) When in bottles, flasks or other packages, containing more than four ounces each, per gallon.....$5.00; $5.00; $5.00; $5.00

and .....—; 40; 40; 40

Under West Indies Trade Agreement $5.00 per gal. and 40% less 50%.

Alcona food, food flavors, non-alcoholic and unsweetened.....15; 20; 25; 25

Ale, beer, porter and stout, when imported in casks or otherwise than in bottle, per gallon.....25c; 35c; 35c; 35c

(See page 569.)

Ale, beer, porter and stout, when imported in bottles per gallon.....15c; 50c; 50c; 50c

Provided that six quart bottles, or twelve pint bottles, shall be held to contain one gallon. (See Packages, page 676).

Ale, ginger.....15; 20; 25; 25

non-alcoholic.....15; 20; 25; 25

Alfalfa Meal, stock food (No. S.T.)...15; 20; 25; 25

Alizarin and artificial alizarin.....Free

Alizarine oil.....15; 20; 25; 25

Alkenet root, crude, crushed, or ground.....Free

Alloy, nickel chrome.....15; 20; 25; 25

Alloys of copper, n.o.p., containing 50 per centum or more by weight of copper, viz.: sheets, plates, strips, bars, rods and tubes. 7½; 15–10%; 15; 25

Alloys, copper containing boron, for use exclusively as a flux.....Free

Alloys of magnesium, viz.: ingots, pigs, sheets, plates, strips, bars, rods and tubes. 5; 12½–10%; 12½; 25

Alloys, silver in powdered form, composed of silver, tin, copper and zinc.....15; 20; 25; 25

Alloys of tin, antimony and lead in blocks, bars, plates or sheets.....10; 20; 20; 20

Almanacs, advertising, per lb..5c; 12½c; 12½c; 15c

Not less than —; 27½; 27½; 35

Almond paste, ½c. per lb. and.....15; 30; 35; 35

Almonds, shelled, n.o.p., per lb. 3c; 3½c–10%; 3½c; 4c

not shelled, n.o.p., per lb.....1c; 1c; 2c; 2c

Aloes, crude drugs.....Free

n.e.s.....Free; 17½; 25; 25

Alpaca hair.....see "Hair"

linings.....Free; 20; 20; 25

manufactures, n.o.p.....30; 40; 40; 40

and per lb. —; 32½c; 32½c; 35c

Altar bells.....Free

cloths.....12½; 17½–10%; 17½; 20

Alum, in bulk only, not calcined..Free; 15; 15; 15

burnt, and alum n.e.s.....Free; 17½; 25; 25

chrome.....Free; 15; 15; 15

Alumdum wheels.....10; 22½; 25; 30

Alumina.....Free

hydrate of.....Free

sulphate of (alum cake).....Free; 15; 15; 15

Aluminum and alloys thereof, crude or semi-fabricated, viz.: Angles, bars, beams, billets,

blocks, blooms, other rolled or drawn sections and shapes, channels, ingots, notch bars, pigs, pipes, plates, powder, rods, sections, sheets, strips, slabs, ties and wire, including circles
Free; 27½; 30; 30

Aluminum circles, less than 30-inch in diameter
Free; 27½; 30; 30

Aluminum, chloride of, or chloralum. Free; 10; 10; 10
bases Warnock's, per sq. in. ⅛c; ⅛c; ⅛c; ⅛c
crude acetate of red liquor Free
cups (collapsible) 20; 27½; 30; 30
holloware 20; 27½; 30; 30
manufactures of, n.o.p. 15; 27½; 30; 30

Aluminum powder or dust Free; 30; 30; 30

Aluminum scrap Free

Aluminum pulp 15; 20; 25; 25

Aluminum spoons in the rough 15; 27½; 30; 30

Amalgamation plates, being silver plated, copper plates used for the extraction of free milling gold, when for use exclusively in metallurgical operations—according to material.

Amber coloring Free; 17½; 25; 25
gum Free
in plates or blocks Free
manufacturing of 15; 20; 25; 25
ornaments 20; 27½–10%; 27½; 30
rough sawn, for pipe mounts 15; 20; 25; 25
finished parts for tobacco pipes, cigar or cigarette holders 17½; 32½–10%; 32½; 35

Ambergris Free; 10; 10; 15

Amberoid, moulded 15; 20; 25; 25

Amethysts, not mounted or set 7½; 10; 10; 10

Ammonia, spirits of, per gallon,
$3.00, and 30; 30; 30; 30
anhydrous 15; 20; 25; 25
carbonate of Free; 17½; 25; 25
fluoride (sal ammoniac) Free; 17½; 25; 25
household 15; 20; 25; 25
nitrate of Free; 25; 25; 25
nitrate of, when imported for use in the manufacture of nitrous oxide Free; 10; 25; 25
oxalate of 15; 20; 25; 25
sulphate of Free

Ammoniac, sal Free; 25; 25; 25

Ammunition, n.o.p. 10; 27½; 27½; 30

Amyl acetate 10; 30; 30; 30

Anaconda twisted I-beam core for use in manufacture of hollow conductor cables
20; 27½–10%; 27½; 30

Anaglypta wall decorations 17½; 30; 32½; 35
General Rate 2c per lb.

Anatomical preparations Free

Anchors, for vessels Free
marine drag, made of canvas and rope
25; 30; 30; 35
per lb. —; —; 1½c; 4c
pockets for ships, iron Free
n.o.p. 10; 25; 27½; 35

Anchovies, essence of 15; 27½; 32½; 35

Anchovies (see Fish).

Anesthetizing Outfit Sorensen and De Luxe Equipment Free

Angle prisms Free; 10–10%; 10; 15

Angles, iron or steel galvanized 10; 25; 27½; 35

Angles, iron or steel, for ships Free

Angostura bitters, per gal.
$5.00; $10.00; $10.00; $10.00

Angostura bitters, the produce or manufacture of any of the Colonies enumerated in section 10 of The Customs Tariff, 1907, when conveyed without transhipment by ship direct into a sea or river port of Canada, per proof gallon $2.00
(For Colonies see W.I.I. Trade Agreement page 591).

Aniline dyes, in not less than 1-lb. packages, soluble in water Free; 10; 10; 10
Provided that when such dyes are permitted entry into the United Kingdom by license, they shall be free of duty.
in less than 1 lb. in wt. 12½; 20; 20; 22½

Aniline oil Free

Aniline salts, crude Free

Animal charcoal, for use in refining of sugar
Free; 25; 25; 25

Animal clipping machines—power. Free; 7½; 7½; 25

Animal clipping machines—hand, according to material.

Animal glands and animal glandular organs, and extracts thereof, wet or dry, whether alcoholic or not when imported by manufacturers of pharmaceutical or medicinal preparations for use exclusively in the manufacture of such preparations in their own factory Free

Animal manures Free
stearine, per lb. 1½; 1¾; 1¾; 2
New Zealand Free

Animals and articles brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other association (No S.T.) Free
Exempt from 10% War Exchange Tax.
Provided a bond shall first be given in accordance with regulations prescribed by the Minister of Customs, with the condition that full duty to which such animals or articles would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.

Animals, horses, cattle, sheep, goats, asses, swine, and dogs for improvement of stock, under regulation of the Treasury Board and approved by the Governor-in-Council Free
hogs, per lb. Free; 1c; 1¼c; 3c
living, sheep, lambs and goats, per head
Free; $2.00; 2.00; $3.00
living, n.o.p. (no S.T.) Free; 20; 20; 25
skins of (taxidermic), not native of Canada Free

Annato, extract of Free
liquid or solid Free
seed Free

Annual reports (official) of benevolent or religious associations, and issued in the course of proceedings of said associations to their members Free

Annular Ball Bearings and parts thereof under regulations prescribed by the Minister Free

Anodes of nickel, zinc, copper, silver, gold, and metal adopted for use as nickel anodes.
5; 7½; 7½; 10

Anodynes, alcoholic, n.o.p. (see Spirits, etc.) per gal., $3.00; and 30; 30; 30; 30

Anodynes, not over 2½ per cent. alcohol
20; 27½; 40; 40
n.o.p. (see Medicinal preparations).

Anthems sheet music 5; 7½; 7½; 10

Anthems, sheet music, printed in France in the French language 5%
book form, hymns only Free

Anticongestine (mineral poultice). (See Med.), 17½; 20; 25; 25

Antiformin, a bleach for cotton 15; 20; 25; 25

Antimonine Free

Antimony, red sulphide of Free; 17½; 25; 25
salts Free
sulphuret of Free; 17½; 25; 25
or regulus of, not ground, pulverized or otherwise manufactured Free
or regulus of, n.o.p. 15; 20; 25; 25
sodiate of Free; 17½; 25; 25

Antiquities, collections of, when imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions Free

Antiquities (other than spirits of wines) produced more than 100 years prior to date of importation, under such regulations, including proof of antiquity, as may be prescribed by the Minister.
(Antiquities are relieved from the requirement as to origin or content.) Free

Anti-rail creeper 10; 25; 27½; 35

Antiseptic, dry. (See Med.) 17½; 20; 25; 25

Antiseptic surgical dressing 10; 20; 25; 35

Antitoxine Free

Anvils 10; 27½; 35; 35

Aphis Punk 17½; 20; 35; 25

Apparatus designed for cooking or for heating buildings:

1. For coal or wood.....15; 25; 25; 30
2. For gas.....15; 25; 25; 30
3. For electricity.....15; 25; 25; 30
4. For oil.....15; 25; 25; 30
5. n.o.p.....15; 25; 25; 30

Apparatus, well-drilling machinery and apparatus, and complete parts thereof, for use exclusively in drilling for water, natural gas or oil, or in prospecting for minerals, not to include motive power; well-packers and complete parts thereof, for oil or gas wells; seamless iron or steel tubing of a class or kind not made in Canada, for use in casing water, natural gas or oil wells.....Free

Apparatus and machinery and parts thereof for use only in producing unrefined oil from shales, not to include motive power of a class or kind made in Canada.....Free

life saving (see Life-boats).....Free

Apparatus and glassware for laboratory work, and sterilizing purposes for hospitals.....Free

philosophical (see Philosophical).

Apparatus, stickle automatic steam control for paper machine.....10; 25; 27½; 35

Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest; Settlers' effects (No S.T.).....Free

Exempt from 10% War Exchange Tax.

Apparel, wearing and ready-made clothing, composed wholly or in part of wool, n.o.p.

30; 40; 40; 40

and per lb. —; 32½c; 32½c; 35c.

See also "Clothing".

Apple juice, n.o.p.....15; 15; 25; 25

over 25% proof spirit, per gal.

$2.50; $2.50; $2.50; $2.50

over 25% pure spirit, per gal.

$10.00; $10.00; $10.00; $10.00

and 30; 30; 30; 30

Apple trees, each.....Free; 6c.; 6c.; 7½c.

Provided that when imported between Sept. 15th and Oct. 5th inclusive, the duty under General and Intermediate Tariff shall not be more than 3c. each.

Apple trees, being seedling stock for grafting, including buds and scions.....Free

Apples, fresh, in their natural state..Free; 15; 15; 20

General rate, not less than per lb. 3/5c.

From New Zealand.....Free

(Apples imported otherwise than in barrels, quantity in terms of barrel shall be ascertained by comparison of the cubic measurement of standard barrel: viz., 7,056 cubic inches.)

and other fruits, dried, desiccated, evaporated or dehydrated.....Free; 15; 22½; 25

Apricot kernels.....15; 20; 25; 25

prepared in cans weight of container to be included in weight for duty per lb.....2; 3; 3; 5

New Zealand, South African and Australian Treaty.....per lb. 1c

Apricots, dried or desiccated....Free; 22½; 22½; 25

South African and Australian Treaty...Free

green, general tariff from March to December inclusive, rate shall not be less than 1½c. per lb. weight of packages included

Free; 10; 15; 20

Australian Treaty.....Free

Apron feed, of leather.....20; 25; 35; 35

Aprons, rubber, unfinished, cut to shape not otherwise manufactured.....15; 22½; 25; 27½

rubber, unfinished, when otherwise manufactured with frill, binding or pocket..25; 30; 30; 35

Aqua Marine (precious stone).....7½; 10; 10; 10

Araucarias.....Free; 15; 15; 20

Architecture, books on.....Free

Argentine (pulp).....15; 20; 25; 25

Argols or argals (cream of tartar).....Free

Arlite backing board.....15; 22½; 25; 35

Arms, guns and rifles, of a class or kind not made in Canada.....5; 15; 27½; 30

Arms, military stores, munitions of war, and other articles the property of the Imperial Government, and to remain the property of such government; articles consigned direct to officers and men of His Majesty's Imperial navy, for their own personal use or consumption, on board their own ships.....Free

Exempt from 10% War Exchange Tax.

Arnica, extract of, per gal.

$5.00; $10.00; $10.00; $10.00 and 30; 30; 30; 30

Arrowroot, per lb.....Free; 1½c; 1½c; 1½c

Under W.I.I. Treaty (see page 591).....Free

Arsenate of aniline.....Free; 17½; 25; 25

Arsenate of lead, in packages not exceeding 3 lbs. each in weight, weight of package to be included in weight for duty.....5; 22½; 25; 25

Arsenate of lead, n.o.p.....Free; 7½; 15; 15

Arsenate of soda.....Free; 15; 15; 20

Arsenic, sulphide of.....Free

Arsenic (arsenous oxide).....Free

Arsenous oxide.....Free

Arterial tubes for embalming.....Free

Articles, Canadian, returned (see Canadian goods).....Free

Exempt from 10% War Exchange Tax.

Articles for exhibition, etc., under bond to be exported within 3 months.....Free

Exempt from 10% War Exchange Tax.

for the personal or official use of Consuls-General who are natives or citizens of the country they represent and who are not engaged in any other business or profession (No S.T.).....Free

Exempt from 10% War Exchange Tax.

Articles for Gov.-General (No S.T.).....Free

Exempt from 10% War Exchange Tax.

for officers and men of Imperial Navy.....Free

Exempt from 10% War Exchange Tax.

which enter into the cost of the manufacture of binder twine or twine for harvest binders, when imported for such use exclusively by manufacturers who manufacture such twine only. (No S.T. on fiber).....Free

Articles presented from abroad in recognition of the saving of human life, under regulations by the Minister of National Revenue Free

Articles of glass, not plate or sheet, designed to be cut or mounted.....Free; Free; 10; 22½

Articles of glass designed to be cut or mounted; articles of glassware, when imported by manufacturers of silverware to be used in receptacles made of or electro plated with precious metals, in their own factory..Free; Free; 10; 22½

Articles specially designed for the use of the blind, whether for educational, recreational, industrial, personal or other purposes, when for blind persons and imported by, or on the order or certificate of, the Canadian National Institute for the Blind, or other *bona fide* institution or association for the blind..Free

Articles which enter into the cost of manufacture of the goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409k, 409o, and 439c, when imported by manufacturers for use exclusively in the manufacture in their own factories of the goods enumerated in the aforesaid tariff items, under regulations prescribed by the Minister.....5; 5; 6; 6

Provided that goods which are entitled to free entry or to a lower rate of duty than is mentioned in this item shall not be entered at the rates specified in this item.

Notwithstanding the provisions of tariff item 442, materials or commodities as hereunder defined or prescribed, when imported by manufacturers for use exclusively in the manufacture, in their own factories, of the goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409o, 409p and 439c, under regulations prescribed by the Minister:—

(1) Pig iron, per ton...75c.; $1.00; $1.25; $1.25
(2) Bars or rods, of iron or steel, hot rolled per ton.....$2.12½; $2.75; $3.50; $3.50

Artificial eyes, of glass (no S.T.).....Free

Artificial limbs and parts thereof (no S.T.).....Free

Artificial limbs, extension shoes (no S.T.).....Free

Artificial teeth not mounted.....Free

Artists' and school children's colours, n.o.p., in tubes, cakes, pans, and vials and fitted boxes containing the same; artists' brushes; pastels, of a value of one cent per stick or over; all of the foregoing for paintings in oil, water colours or pastels; artists' canvas, coated and prepared for oil painting
Free; 25; 27½; 30

Artotypes....12½; 20; 22½; 22½

Asbestite (roofing material)....15; 22½; 25; 35

Asbestos, crude....15; 20; 25; 25

Asbestos, not crude, and manufactures of
15; 20; 22½; 25

of Empire origin....Free; 20; 22½; 25

Asbestos roofing cement....15; 20; 22½; 25

platinized for the mf'g of sulphuric acid....Free

Asbestos, platinized for manufacture of sulphuric acid....Free

Ash, soda, barilla, per 100 lbs...15c.; 25c.; 25c.; 30c.

Ash, pot and pearl, in 25 lb. packages or more, Free

pot and pearl, in less than 25 lb. package
10; 12½; 12½; 15

Ashes, wood....15; 20; 25; 25

Asparagus, green....Free; 10; 27½; 30
General tariff rate from April 15 to May 31 inclusive, shall not be less than 3c. per lb. Weight of packages included in weight for duty.

roots, each....Free; ¼c.-10%; ¼c.; ¼c.

Asphalt, compositions of....15; 20; 25; 25

Asphalt or asphaltum, solid or not...Free; 10; 10; 10

Asphalt Road Oil for paving purposes....Free

Asphalt, which is solid at a temperature of 60° Fahrenheit may be allowed entry under item 584b....Free; 10; 10; 10

Aspirin (under this Trade name prohibited).

Asses for improvement of stock....Free

Astrakhan skins, not dyed, wholly or partially dressed....Free

Atomizers (rubber and glass)...15; 25-10%; 25; 27½

Augurs, coal (mining machinery)....5; 17½; 20; 25

Aurophone, for treating the deaf....Free

Australian gum....Free; 10; 10; 15

Automatic feeders (mining machinery)....Free

Automobile parts, n.o.p., motor vehicles, electric trackless trolley buses or chassis, enumerated in tariff items 438a and 424, not to include wireless receiving sets, die castings, of zinc, electric storage batteries, parts of wood, tires and tubes or parts of which the component material of chief value is rubber:

(1) Brake linings, and clutch facings whether or not including metallic wires or threads:
(a) when made from crude asbestos of Empire origin....Free; 25; 25; 35
(b) when made from crude asbestos of non-Empire origin....15; 25; 25; 35

(2) Automobile and motor vehicle engines, stripped, n.o.p., and complete parts thereof, n.o.p....Free; 25; 25; 35

(3) Parts, n.o.p. not electro-plated, whether finished or not....Free; 30; 30; 40

Provided, that parts in chief value of iron or steel which were classified for duty purposes under tariff items 427 or 446a, as of January 1st, 1936, shall be dutiable at...Free; 25; 25; 40

Automobiles and motor vehicles of all kinds, n.o.p.; chassis for the foregoing; chassis for electric trackless trolley buses.
Free; 17½; 17½; 27½

Provided that machines or other articles mounted on the foregoing or attached thereto for purposes other than for loading or unloading the vehicle shall be valued separately and duty assessed under the tariff items regularly applicable thereto.

Bearings, clutch release; bearings, graphite; bearings, steel or bronze backed, with non-ferrous metal lining; bushings, graphited or oil impregnated; ceramic insulator spark plug cores, not further manufactured than burned and glazed, printed or decorated or not, without fittings; commutator copper segments; commutator insulating end rings; discs of hot rolled steel, spun or forged, with or without centre hole, for disc wheels; distributor rotors and cam assemblies; door bumper shoes; electric wiring terminals, sockets, fittings and connectors and parts thereof, not to include battery terminals; gaskets or any material except cork or felt, composite or not; ignition contact points; keys for shafting; lenses of glass for head, tail, dome, signal and cowl or parking lamps, and for light reflectors; lock washers; piston ring castings in the rough, with or without gates and fins removed; rails of lock seam section, corners, locks and catches, unplated ventilators and parts thereof, the foregoing being of metal other than aluminum, for the manufacture of window sashes for bus bodies; steel bolts, capped with stainless steel; switches for lamps, heaters and defrosters and parts thereof; vacuum control assemblies; vulcanized fibre in sheets, rods, strips and tubing; all of the foregoing when of a class or kind not made in Canada and for use in the manufacture or the repair of the goods enumerated in tariff items 424 and 438a, or for use in the manufacture of parts therefor.
Free; Free; Free; 30

Ammeters; arm rests and wheel housing lining of indurated fibre, pressed to shape; axle housings, one piece welded, machined or not; carburetors and parts thereof; chassis frames and steel shapes for the manufacture thereof; cigar and cigarette lighters, whether in combination with a cigarette holder or not, including base, and parts thereof; control ventilator gear box; cylinder lock barrels, with or without sleeves and keys thereof; dash heat indicators; electric gear shift switches and parts thereof; engine speed governor units and parts thereof; front axle cross channel king pin support section assembly of steel, in the rough; fuel pumps, vacuum pumps and combinations thereof and parts therefor; gasoline gauges and parts thereof; hinges and parts thereof, finished or not, for bodies; horns and parts thereof; instrument bezel assemblies and parts thereof; instrument board lamps; locks, electric ignition, steering gear, transmission, or combinations of such locks, and parts thereof; mouldings of metal, with nails set in position, lead filled or not; oil filters and parts thereof; oil gauges and parts thereof; pipe lines of metal tubing, rigid or flexible, covered or not, with or without fittings, and tubing therefor, for fuel, air, or liquid for actuating hydraulic brakes; purifiers for air, and parts thereof; purifiers for oil, and parts thereof; radiator, hood and other grills, assembled or not, but not polished nor plated, and not to include finish or decorative moulding; radiator ornaments, and hood lift lock ornaments, unplated, and parts thereof; radiator shutter assemblies, automatic; radiator water gauges; radiator shells and parts thereof, not plated nor metal finished in any degree; shackles, bearing spring, and parts thereof; speedometers and parts thereof; spring covers of metal and closing strips or shapes therefor; stampings, body, cowl, hood, fender and instrument board, of metal in the rough, trimmed or not, but not metal finished in any degree; starter switch assembly and parts thereof; steering wheels, rims and spiders therefor; sun visor blanks of gypsum weatherboard; thermostats and parts thereof; throttle, spark and choke assemblies, including buttons therefor, and parts thereof; tire clamping rings of steel, plated or not; universal joint ball assemblies; voltage control regulators; windshield wipers and parts thereof; all of the foregoing when of a class or kind not made in Canada and for use in the manufacture or the repair of the goods enumerated in tariff items 424 and 438a or for use in the manufacture of parts therefor.
Free; 20; 20; 30

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

(1) Provided, that if the above articles are imported for use as original equipment by a manufacturer of automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424 whose total factory output during the year in which importation is sought does not exceed ten thousand complete automobiles, motor vehicles, electric trackless trolley buses or chassis, and provided that not less than forty per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be.
Free; Free; Free; 25

(2) Provided, that if the above articles are imported for use as original equipment by a manufacturer of automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424 whose total factory output during the year in which importation is sought exceeds ten thousand automobiles, motor vehicles, electric trackless trolley buses or chassis, and provided that not less than sixty per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be.....Free; Free; Free; 25

Front and rear axles; brakes; clutches; internal combustion engines; steering gears; magnetos; rims for pneumatic tires larger than thirty inches by five inches; transmission assemblies; drive shafts; universal joints; steel road wheels; and complete parts of the foregoing, when of a class or kind not made in Canada, and imported by manufacturers of the goods enumerated in tariff items 424 and 438a for use only in the manufacture of motor trucks, motor buses and electric trackless trolley buses, or for the manufacture of chassis for the same.....Free; 17½; 17½; 27½

(1) Provided that if the above articles are imported for use as original equipment for motor trucks, motor buses and electric trackless trolley buses, or for chassis for the same, by a manufacturer of the goods enumerated in tariff items 424 and 438a, and provided also that during the year during which importation is sought, not less than forty per centum of the factory cost of production of such motor vehicles and chassis therefor, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be.
Free; 7½; 7½; 27½

(2) Provided that the Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.

Automobile boiler parts or iron or steel.
Free; 25; 25; 35
brass parts, n.o.p.....Free; 30–10%; 30; 40
bodies steel, unfinished, n.o.p...Free; 25; 30; 40
mats rubber.....20; 22½; 30 35
tires.....22½; 25; 30 35

Automobiles imported or exported for touring, see page 698.

Avacados or alligator pears.....Free
Awnings and tents of cotton.....25; 30; 30; 35
per lb. —; —; 1½c.; 4c.
tents of silk.....27½; 30; 30; 45
and per os. —; 7c; 7c; 7c

Axes.....10; 15; 15; 20
Axle grease.....12½; 17½; 17½; 20.
Axles and Axle blanks and parts thereof, of iron or steel:
A. For railway vehicles, including locomotives and tenders.....7½; 25; 27½; 30
B. For other vehicles.....22½; 30; 30; 35
C. n.o.p.....20; 27½; 27½; 30

B

Babbitt metal in blocks, bars, plates and sheets
10; 20; 20; 20
Babcock milk testers.....7½; 17½; 25; 30
Bacteria Culture Nitro.....Free; 5; 7½; 10
Bacteriological products, or serum for subcutaneous injections.....Free
Badges.....22½; 30; 30; 45
Badges, war veterans' (no sales tax) (if presented and not for sale).....Free
Bagatelle and other game tables or boards
17½; 27½; 30; 35
Baggage, travellers', under regulations prescribed by the Minister of National Revenue (no S.T.).....Free
Exempt from 10% War Exchange Tax.
Bagpipes of a class or kind not made in Canada,
Free; 35; 30; 35
Bags, carpet, and tool, n.o.p.....15; 30; 40; 40
chatelaine, frames for, not more than ten inches in width, clasps and fasteners (not to include slide or hookless fasteners) when imported by manufacturers of purses, chatelaine bags or reticules for use exclusively in the manufacture of purses, chatelaine bags or reticules, in their own factories under regulations prescribed by the Minister; parts of the foregoing.....Free; 12½; 17½; 20
containing grain.....15; 17½; 17½; 20
containing peanuts.....Free
containing rice.....Free
containing salt.....Free; 25; 25; 25
cotton, seamless or not.....25; 27½; 20; 35
per lb. —; —; 3½c.; 4c.
cotton, made up by the use of the needle.
25; 27½; 30; 35
General Rate per lb. 4c.
in which cement or lime is imported
according to material
(Bags containing cement to be included in weight for duty also.)
game.....10; 27½; 27½; 30
golf (cotton and leather).....15; 30; 40; 40
hemp, linen or jute.....15; 17½; 17½; 20
jute, when coverings for goods subject to sp. duty or free, as corn, barley, etc.....Free
paper, printed or not.....15; 30; 30; 35
used or second hand, made from fabrics composed wholly of vegetable fibres.....Free
bagging material reclaimed from such bags. Free
Both last items exempt from War Exchange Tax and Special Excise Tax.
Bait, fishing, sportsmen's.....Free; 20; 25; 30
Baize, green and red.....22½; 35; 35; 40
and per lb. 12c.; 30c.; 30c.; 35c.
Bakelite bulbs, used in connection with lightning arresters to be placed on top of a spire or pole on house, barns, etc.....15, 20; 25; 25
Bakery machinery and apparatus...10; 15; 27½; 35
Baking ovens, electric, being less than 50% plated on the surface.....15; 25; 25; 30
Coal or wood.....15; 25; 25; 30
Gas.....15; 25; 25; 30
Oil.....15; 25; 25; 30
n.o.p.....15; 25; 25; 30
Baking powder, the weight of the package to be included in the weight for duty, per lb.
4c.; 5c.; 5c.; 6c.
Balata, crude, unmanufactured.....Free; 10; 10; 10
Ball and roller bearings.....Free; 17½; 27½; 35
Ball bearings sheet, hoop bands or strip, when imported by manufacturers for use only in the manufacture of ball bearings, when imported by manufacturers of such ball bearings in their own factories.....Free; Free; Free; 5
Balls, bagatelle.....17½; 30; 30; 35
billiard.....17½; 30; 30; 35
celluloid, moulded but not finished (see celluloid).....Free
ping-pong.....17½; 30; 30; 35
rubber used in sports game.....20; 30; 30; 35
steel for gas buoys, etc.....Free
steel, adapted for use on bearings of machinery and vehicles.....Free; 7½; 7½; 10
Balopticons, for scientific use. Value not less than $25.....Free
Balsams, crude, drugs.....Free
Balsams, n.o.p.....Free; 17½; 25; 25

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Bamboo, manufactures of, n.o.p. . 17½; 20; 22½; 25
furniture 15; 32½; 37½; 45
split . . . . . Free; 10; 10; 10
Bamboo reeds for walking sticks, etc. (see cane) . Free
Bamboo, sunshade sticks or handles made from . . . . . Free; 5; 5; 20
Bamboos, unmanufactured (see cane) . . . . . Free
Banana oil 15; 20; 25; 25
Bananas (Item 98), when imported from the place of growth by ship, direct to a Canadian port, per stem or bunch . . . . . Free; 50c.; 50c. 50
Bananas (Item 98a), n.o.p., per stem or bunch . . . . . 50c.; 50c.; 50c.; 50c.
Bananas, dried or evaporated per lb. Free; ½c; ½c; ½c.
Bananas, per stem or bunch. Free; 50c.; $1.00; $1.00
Bandages, artificial silk web 25; 35–10%; 35; 50
and per oz. —; 5c.–10%; 5c.; 7c.
cotton, sewn 25; 30; 30; 35
General Rate per lb. 4c
flannel 30; 40; 40; 40
and per lb. —; 32½c.; 32½c.; 35c.
rubber (See rubber m'f'r's.) . . . 15; 22½; 22½; 27½
suspensory 10; 20; 25; 35
Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.o.p. 22½; 27½; 32½; 35
Banks, coin, nickel or silver plated . 17½; 30; 33⅓; 45
iron or steel 10; 25; 27½; 35
Barbed fencing wire . . . . . Free; 10; 10; 10
Barberry gum . . . . . Free; 10; 10; 15
Barbers' stands 15; 32½; 37½; 45
Bark (soap), ground . . . . . Free; 17½; 25; 25
Barks, crude drugs, n.o.p. . . . . Free
Barks, dyeing or tanning (no S.T.) . . . . . Free
Barley damaged by water in transit (on appraised value) 15; 22½; 22½; 25
Barley flour (no S.T.) 20; 27½; 27½; 30
Barley, n.o.p., per bus. (no S.T.) Free; 15c; 22½c; 25c
Barley, pot, pearl, rolled, roasted or ground, (no S.T.) 20; 27½; 27½; 30
Barometers 7½; 17½–10%; 25; 30
Barometers, aneroid . . . . . Free; 10; 10; 15
Barrels containing corn flour 17½; 20; 22½; 25
containing linseed oil 17½; 20; 22½; 25
containing petroleum, carrying a specific duty 17½; 20; 22½; 25
containing pork, beef or petroleum 17½; 20; 22½; 25
containing apples, wheat flour or cornmeal and beer . . . . . Free
containing salt . . . . . Free; 25; 25; 25
steel 10; 25; 27½; 35
wooden, n.o.p. 17½; 20; 22½; 25
Barrettes, celluloid 10; 27½; 32½; 40
Bars, copper, unmanufactured, not less than 6ft. long 5; 10; 10; 10
Bars, finger, cold rolled, reinforced 17½; 27½; 27½; 30
Bars, glass 10; 17½; 20; 22½
Bars, railway (see rails), per ton $4.50; $6.00; $6.00; $7.00
steel, grooved (or girders) for electric railway uses, weighing not less than 75 lbs per lineal yard, punched, drilled or not, of shapes and lengths not made in Canada, per ton Free; $7.00; $7.00; $7.00
Bars and rods, of iron or steel; billets of iron or steel, weighing less than 60 lbs. per lineal yard:
A. Not further possessed than hot rolled. n.o.p. per ton $4.25; $7.00; $7.00; $7.00
B. Not further possessed than hammered or pressed, n.o.p. 10; 25; 25; 30
C. Cold rolled, reeled, turned or ground, n.o.p 10; 20; 25; 30
D. Hot rolled, valued at not less than 4c. per lb., n.o.p . . . . . Free; 12½; 12½; 15
Bars or rods of iron or steel hot rolled, viz.: Rounds over 4⅞ inches in diameter, and squares over 4 inches, per ton Free; $6.00; $7.00; $7.00
Baryta coated photographic paper . . Free; 15; 15; 15
Barytes, crude . . . . . Free; 25; 25; 25
Baseball bats—billets of wood, not further manufactured than rough turned to dowel form, when imported by manufacturers of baseball bats for use exclusively in the manufacture of baseball bats in their own factories Free; 10, 10, 10
Base dampers, piano, parts to manufacture (see piano materials) . . . . . Free
Base, organic coal tar 15; 20; 25; 25
Bases for stereotypes, electrotypes and celluloids, composed wholly or in part of metal or celluloid, n.o.p., per sq. inch . . . . . ⅛c.; ⅛c.; ⅛c.; ⅛c.
Bases for stereotypes, etc., for books, etc., (see stereotypes) . . . . . Free
Bases or salts of thorium or of cerium, not including natural minerals, for use in the manufacture of incandescent gas mantles, when imported by manufacturers of such mantles or of stockings for such mantles . . . . Free
Basins, earthenware, stone cement, clay or other material, n.o.p. 15; 27½; 35; 35
Baskets of all kinds, n.o.p. 15; 30; 30; 40
Baskets, waste paper, made of paper 20; 27½; 32½; 35
Baskets, wire 10; 25; 27½; 35
Bassinets with wire mattress 15; 32½; 37½; 45
Bath and bath tubs, iron or steel 5; 25; 25; 35
Baths of earthenware, stone or cement 20; 27½; 32½; 35
15; 27½; 35; 35
Bath brick 12½; 22½; 25; 27½
Batteries, electric and galvanic 15; 25; 25; 27½
Bats and plate setters when used in the manufacture of ceramic products . . . . Free; Free; Free
Batteries, storage electric, composed of plates measuring not less than eleven inches by fourteen inches and not less than three quarters of an inch in thickness, and complete parts thereof . . . . . Free; 25; 25; 27½
Battery jars of glass and articles of hard rubber used in the M'f'g of storage batteries 12½; 20; 20; 20
Battery jars of glass 15; 27½; 30; 32½
zincs 15; 25; 25; 27½
Batting and bats, wholly of cotton, n.o.p. 12½; 22½; 22½; 25
Batting and bats of vegetable fibre, n.o.p. 12½; 22½; 22½; 25
Bay oil (see Essential) . . . . . Free; 7½; 7½; 7½
Bayonets 10; 27½; 27½; 30
Bay rum, perfumed spirits, cologne and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, 4 oz. bottles, or less 30; 90; 90; 90
alcholic perfumes and perfumed spirits in bottles containing not more than 4 oz. each —; 90–33/33%; —; —
Over 4-oz. bottles, per gal. $5.00; $5.00; $5.00 $5.00 and 40; 40; 40
Beacons, gas, materials for . . . . . Free
Bead ornaments 20; 27½–10%; 27½; 30
necklets, glass 25; 35; 37½; 45
Beaded braids and trimmings . . 22½; 32½; 32½; 35
Beads, gold and composition, pearl strung 25; 35; 37½; 45
n.e.s., according to material.
not permanently strung 7½ 10; 10; 10
prayer, according to material.
Bean meal, locust and tonquin . . . . . Free
Bean oil, soya, for use in manufacture of varnish 15; 20; 25; 25
Beans crude drugs, n.o.p. . . . . Free
canned, baked, per lb. . . . . Free; 1½c.; 2c.; 3c.
weight of the container to be included in the weight for duty.
grain, per lb . . . . . Free; 1½c; 1½c.; 2c.
for dyeing or tanning, in a crude state . . . . . Free
n.o.p., per lb . . . . . Free; 1½c; 1½c; 2c
seed, from United Kingdom . . . . . Free
Beans, lima, dried . . . . . Free; 1c.; 1½c.; 2c.
Beans, soya n.o.p., per lb . . . . . Free; Free; 1½c; 2c
vanilla, crude only . . . . . Free; 10; 10; 10
cocoa bean not roasted, crushed or ground per 100 lbs. . . . . Free; $1.50; $1.50; $3.00
from W.I. Islands (see treaty, page 574) Free
Beef, fluid, not medicated 10; 30; 30; 35
From Australia and New Zealand (see p. 594) . 10c.
in glass jars 15; 30; 30; 35
Australian and New Zealand Treaty 15

Beef tongue, moulded, cooked.....15; 30; 30; 35
Australian and New Zealand Treaty.....15
Beef suet, refined.....Free; 17½; 17½; 20
Australian and New ZealandTreaty.....Free
Beef suet, shredded.....15; 20; 25; 25
Beef and veal, fresh, per lb.....4c.; 6c.; 6c.; 8c
Australian and New Zealand Treaty. per lb. 3c.
Beef and veal, edible offal of per lb...—; 4c.; —; —
Beer in bottles (see p. 569)
provided that six quart bottles or twelve pint bottles shall be held to contain one gal. per gal.....15c.; 50c.; 50c.; 50c
in casks (see p. 569) per gal...25c.; 35c.; 35c.; 35c.
Beer Coloring.....15; 20; 25; 25
Bees (No S.T.).....Free
The War Exchange Tax on Bees may be prepaid by the use of Customs Revenue stamps.
Beeswax.....Free
Exempt from War Exchange Tax and Special Excise Tax.
Beeswax comb foundation.....15; 20; 25; 25
Beets for the manufacture of sugar. Free; 27½; 27½; 30
French Treaty.....30%
Beet refuse or waste.....15; 20; 25; 25
(no S.T. on beet pulp dried)
Bells and gongs, n.o.p.....20; 27½-10%; 25; 30
altar.....Free
electric.....20; 27½-10%; 25; 30
for churches (no S.T.).....Free
for convents.....20; 27½-10%; 25; 30
Belt pulleys for power transmission 15; 25; 25; 27½
Belt pulleys, pressed steel for power transmission, unfinished parts and interchangeable bushings Free; 25; 25; 27½
Belting, balata.....15; 25; 25; 27½
leather further finished than tanned, in butts or bends.....7½; 20; 27½; 27½
Belting for machinery, n.o.p.....15; 25; 25; 27½
cotton, for machinery.....15; 25; 25; 27½
of leather.....10; 25; 30; 35
n.o.p.....7½; 25; 25; 27½
Belts, cartridge, of any material..10; 27½; 27½; 30
all other kinds, n.o.p.....22½; 30; 30; 45
electric, not silk.....22½; 30; 30; 45
silk.....22½; 30; 30; 45
surgical.....22½; 30; 30; 45
Benzoate sodium.....Free; 17½; 25; 25
Benzol, lighter than .8236 specific gravity at 60° temperature, per gal.....¾c; 1c; 1c; 2c
Benzylacitate.....Free; 17½; 25; 25
Bequest, articles left by (see apparel) (no S.T.).Free
Exempt from 10% War Exchange Tax.
Berets, of wool, knitted and fulled 22½; 30-10%; 30; 35
and per doz. —; 65c.-10%; 65c.; 65c.
Berets, n.o.p., under such regulation as the Minister may prescribe.....22½; 30-10%; 30; 35
Berries, crude drugs, n.o.p. (see drugs).....Free
ground or powered.....15; 20; 25; 25
dyeing or tanning (see dyeing articles).....Free
Beta nephtol. resorcin.....Free
Betz hot air apparatus.....10; 25; 27½; 35
Bevels, machinists and metal workers Free; 10; 10; 15
n.o.p.....according to material
Beverages in the manufacture of which malt, rice or corn is used, when containing not more than 2½% of proof spirit..25; 40; 40; 40
"Bible in Picture".....Free; 10; 10; 10
Bible (Dr. Parker's).....Free; 10; 10; 10
Bibles (no sales tax) (Exempt from War Exchange Tax).....Free
Bicarbonate of Soda.....Free; 12½; 25; 25
Bichloride of tin.....Free; 10; 10; 10
Bichromate of soda.....Free; 12½; 15; 20
Bicycle rim strips of maple not further manufactured than bent to shape and jointed Free; 12½; 12½; 15
Bicycle, settlers' (see settlers' effects).....Free
Exempt from 10% War Exchange Tax.
rims of wood.....17½; 20; 22½; 25
saddles, nickel plated.....according to material
tires.....22½; 25; 30; 35
Bicycles and tricycles, n.o.p.....20; 27½; 27½; 30
articles of iron or steel, used in the m'f'g of, if wholly or in part, nickel or electroplated imported for use in manufacture of bicycles in their own factory.....15, 27½; 27½; 30

Billiard cloth, wool.....Free; 35; 35; 40
per lb. —; 30c; 30c; 35c
wholly of cotton.....Free; 27½; 27½; 32½
per lb. —; 3½c; 3½c; 4c
Billiard tables, with or without pockets 17½; 30; 30; 35
Binder Twine, (see Twine) (no S.T.).....Free
Binitrotoluol of ammonia, used in the manufacture of explosives.....Free
Binoculars, n.o.p.....7½; 17½; 25; 30
Biological products, animal or vegetable, n.o.p., for parenteral administration in the diagnosis or treatment of diseases of man, when manufactured under license of the Department of Pensions and National Health under regulations prescribed by the Food and Drugs Act; and biological products, animal or vegetable, n.o.p., for parenteral administration in the diagnosis or treatment of diseases of animals or poultry, when imported under permit of the veterinary director general.....Free
Bird baths (glass).....10; 17½; 20; 22½
Birds, canary, living.....Free; 20; 20; 25
Bird's egg powder (see med. prep.) dry 17½; 20; 25; 25
Birds, skins of (taxidermic).....Free
Biscola (lard substitute) per lbs.....1½; 1¾; 1¾; 2
New Zealand Treaty.....Free
Biscuits, and bread, diabetic, under regulations of the Department of Health..Free; 7½; 7½; 10
Biscuits, not sweetened.....12½; 22½; 22½; 25
sweetened.....20; 30; 30; 30
shredded wheat, in packages not exceeding 25 lbs.....20; 25; 27½; 27½
over 25 lbs.....15; 15; 17½; 20
Biscuits, sweetened or unsweetened, valued at not less than 20 cents per pound, wholesale, f.o.b., at any port in the United Kingdom, said value to be based on the net weight and to include the value of the usual retail package.....Free; 30; 30; 30
Bismuth, metallic, natural.....Free
Bison, live (no S.T.).....Free
Bisto (see medicinal preparations)..17½; 20; 25; 25
Bisulphate of soda.....Free; 20; 20; 20
Bisulphite of soda.....Free; 15; 15; 20
Bisulphite of Lime.....Free; 17½; 25; 25
Bits, tools.....10; 27½; 35; 35
machine imported separately.....10; 27½; 35; 35
Bitters, n.o.p. (see medicinal preparations) Angostura, tifia, Bisleri, etc., of strength of proof (see alcohol, ethyl), per gal. $5.00; $10.00, $10.00; $10.00
Vermuth, not over 40% proof.....80; 80; 80; 80
Vermuth, over 40% proof $5.00; $10.00; $10.00; $10.00
Blackboards, solid, of slate or paper composition Free; 10; 10; 25
Blackboards of glass.....Free; 20; 20; 25
Blacking, shoe.....12½; 22½; 25; 27½
shoe, containing over 40% proof spirit, per gal.....$5.00; $10.00; $10.00; $10.00
Black lead (plumbago m'f'g.).....15; 22½; 22½; 25
Bladders.....15; 20; 25; 25
Blanc fixe.....Free; 10; 10; 10
Blanketing and lapping, and discs or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers, and wall paper manufacturers, for use in their own factories only.....Free
Blankets, horse, shaped.....20; 30; 30; 35
per lb. 5c; 25; 25c; 30c
Blankets, household, wholly of cotton, not to include automobile or steamer rugs nor similar articles.....20; 20; 30; 35
per lb. 5c; 5c.; 25c; 30c
From New Zealand.....20
Blankets, household, of any material, n.o.p. 20; 30; 30; 35
per lb. 5c; 25c.; 25c; 30c
Blankets, stereotypers, typecasters and press blankets used in covering cylinder or rotary printing presses of a class or kind not made in Canada.....Free; 5; 5; 10
for press (rubber coated).....Free; 5; 5; 10
Blank forms, commercial, etc.. 22½; 27½; 32½; 35
Blight dust (insecticide) (see med. prep.) 20; 27½; 40; 40

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Blight dust, dry 17½; 20; 25; 25
Blind, articles for, see "Articles", "Books".
rollers, window 15; 25; 25; 30
Blinds, other ..... according to material of wood, metal or other material, not textile or paper ..... Free; 30; 30; 35
Bloater paste 17½; 27½; 27½; 30
Blocks, earthenware or stone, for mosaic flooring 15; 27½; 27½; 30
hub, last, wagon, car and gun, and all like blocks or sticks, rough hewn, or sawn only Free
ten pin, of wood in the rough when imported by the manufacturers of ten pins .. 5; 10; 7½; 10
terra cotta for facing exterior of buildings 12½; 15; 20; 22½
General Rate per ton $1.00
Blood Albumen ..... Free; 10; 10; 10
From New Zealand ..... Free
Blood, dried 5; 7½; 7½; 10
Blotters, enamelled, illustrated with space for printing 20; 27½; 32½; 35
Blotters faced with celluloid for advertising, per lb. (see advertising) .. 5c.; 12½c.; 12½c.; 15c.
But not less than —; 27½; 27½; 35
printed but not illustrated 20; 27½; 32½; 35
Blotting paper 15; 22½; 25; 35
Blotting paper, n.o.p., advertising, per lb. 5c ; 12½c.; 12½c.; 15c.
But not less than —; 27½; 27½; 35
Blowers of iron or steel of a class or kind not made in Canada, for the use in the smelting of ores, or in the reduction, separation or refining of metals ..... Free
Blowers and exhausters, iron or steel, operated by mechanical power 10; 25; 27½; 35
Blowing engines, blast furnace ..... Free
Blue, ultramarine, dry or in pulp .... Free; 10; 10; 10
Blue vitriol, sulphate of copper .... Free; 10; 10; 10
soluble (dry color) 12½; 20; 20; 22½
Blueing, laundry 12½; 20; 20; 22½
Blueprints, standard 12½; 20; 22½; 22½
structural—same rate but appraised value applies to structural only.
Value appraised at 3% of cost of structure
Board, felt 15; 22½; 25; 35
beaver 15; 22½; 25; 35
Boards, planks and deals, sawn, planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved 10; 10; 22½; 25
Boards, sawn, etc., dressed on one side only (see planks, etc.) ..... Free
sawn, or split only (see planks) ..... Free
Boats (see vessels) 15; 25; 25; 25
Boats and material used in the manufacture of, for the Fisheries (no S.T.) .....
sails for 15; 22½; 22½; 25
Bobbinet, plain white cotton in the web Free; 25; 25; 25
Bobbinet plain white cotton, n.o.p. 22½; 32½–15%; 32½; 35
Bobbinet embroideries, lace, nets, nettings, wholly of cotton 20; 27½–20%; 27½; 30
per lb. —; 3½c.–20%; 3½c.; 4c
Bobbins and shuttles for sewing machines 5; 15; 15; 25
Bobbins for textile mills 5; 15; 15; 25
Boilers, n.o.p. 15; 25; 25; 30
engines, gasoline (see portable engines) 15; 25; 25; 30
for hot water heating 10; 25; 27½; 35
locomotive 15; 25; 25; 30
wash, tin with copper bottoms 20; 27½–10%; 27½; 30
Bolsters and pillows 15; 27½; 37½; 45
Bolt and blanks, iron or steel 7½; 17½; 20; 25
per 100 lbs. 25c.; 50c.; 50c.; 75c.
Bolts, handle, heading, stave and shingle, n.o.p. Free
heading, and stave of poplar .. 15; 17½; 17½; 20
of bronze 20; 27½–10%; 25; 30
Bonds, unsigned 22½; 27½; 32½; 35
Bone, cuttle-fish ..... Free
black and bone pitch, crude ..... Free
dust, charred bone and bone ash ..... Free
manufactures of, n.o.p. 15; 20; 25; 25
Bones, crude ..... Free
Bonnets, n.o.p., under such regulations as the Minister may prescribe 22½; 30; 30; 35
Bookbinders' cloth; see "cloth".
Bookkeeping calculating and invoicing machines and complete parts thereof, n.o.p. Free; 12½; 20; 25
Book prospectuses 22½, 27½; 32½; 35
Books, viz.: bibles, prayer books, psalm and hymn books, religious tracts and Sunday school lesson pictures (no S.T.) ..... Free
Books, blank, account books 20; 27½; 32½; 35
dialogue and recitation, paper covered Free; 22½; 22½; 25
donations of, for charitable purposes (no S.T.) Free
Books, embossed, and grooved cards for the blind; and books for the instruction of the deaf and dumb and blind; maps and charts for the use of schools for the blind ..... Free
left by bequest (no sales tax) ..... Free
Books, fly, and parts thereof 15; 30; 40; 40
Books, viz.: Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas Annuals, or publications commonly known as juvenile and toy books. Free; 10; 10; 25
Books, pamphlets and charts, printed or published by any government abroad; official financial and business reports and statements issued by companies or associations abroad; books, pamphlets and reports, for the promotion of religion, medicine and surgery, the fine arts, law, science, technical training, and the study of languages, not including dictionaries. Scripture and prayer cards, and religious pictures and mottoes, not to include frames; books, bound or unbound, which have been actually printed and manufactured more than twelve years; manuscripts; insurance maps; freight rates, passenger rates and timetables issued by transportation companies abroad and relating to transportation outside of Canada, n book or in pamphlet form ..... Free
Books which are included in the curriculum of any university, college or school in Canada for use as text books or as works of reference, not to include dictionaries; printed books, pamphlets and cards for use in schools to test the degree of intelligence of pupils; all books for bona fide libraries, and being the property of the organized authorities of such libraries and not in any case the property of individuals or business concerns, under such regulations as may be prescribed by the Minister; directories for free reference libraries; books received from free lending libraries abroad, subject to return under Customs supervision within sixty days .. Free
(Text books authorized by the Department of Education of any province of Canada take no S.T.)
Books, periodicals and pamphlets, or parts thereof, printed, bound, unbound, or in sheets, (not to include blank account books, copy books, or books to be written or drawn upon) in any other than the English language ..... Free
pocket 15; 30; 30; 40
price, per lb. (see adv. matter) 5c.; 12½c.; 12½c.; 15c.
Not less than —; 27½; 27½; 35
printed in any three or more languages Free; 10; 10; 10
printed or manufactured more than 12 years . Free
printed, periodicals and pamphlets, or parts thereof, n.o.p.—not to include blank account books, copy books, or books to be written or drawn upon ..... Free; 10; 10; 10
Books, of New Zealand origin ..... Free
Books, song, without music, and showing price of song set to music, per lb. 5c.; 12½c.; 12½; 15c.
And not less than —; 27½; 27½, 35
song, or pamphlets, words without music Free; 10; 10; 10
Boot protectors, castings for heels of boots, 15; 22½; 22½; 27½
specially constructed or appliance made to order for a person having a crippled or deformed foot or ankle .. .. Free
Bootees, knitted wool 20; 35; 35; 45
and per lb. —; 25c.; 25c.; 30c.

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Boots and shoes, cotton braided lockstitch thread imported for the manufacture of boots and shoes.....15; 20; 22½; 25
per lb. —; 3c; 3½c; 4c
pegged or wire fastened, with unstitched soles close edged.....15; 25; 25; 35
Boots, shoes, slippers and insoles of any material, n.o.p.....22½; 30; 35; 40
horse.....17½; 22½; 27½; 30
India-rubber.....Free; 22½; 22½, 25
sheep, so called.....15; 25; 25; 35
Boracic acid in packages not less than 25 lbs....Free
Boracic acid, n.o.p.....15; 20; 25; 25
Borax flakes.....Free
Borax in packages not less than 25 lbs.....Free
Boraxette (welding compound).....15; 20; 25; 25
Bort, or diamond dust or black for borers (no S. T.).....Free
Bottle filling machine.....10; 25; 27½; 35
Bottle tops (viscose).....15; 20; 25; 25
Bottles, milk (glass).....15; 27½; 30; 32½
Bottles, n.o.p.....15; 27½; 30; 32½
Bottles or cylinders of steel for use as high pressure containers for gas.....Free; 20; 20; 25
Bowls, steel, for cream separators Free; 12½; 25; 25
Boxes, paper, empty, plain.....1c, 1c, 1¼c, 1½c
but not less than —; 25; 30; 35
artists' colors, made of tin.....15; 25; 27½; 30
decorated burnt wood.....15; 30; 40; 40
Boxes for jewels, puff boxes, hat boxes 15; 30; 40; 40
paper, miniature suit cases and travelling bags.....20; 27½; 32½; 35
Bracelets.....25; 35; 37½; 45
Braces, suspenders and finished parts 15; 30–10%; 30; 35
Braces, tools.....According to material
spinal.....Free
Braid, mercerized cotton, white or colored, 22½; 32½; 32½ 35
Braids—grass of a class or kind not made in Canada, imported for use exclusively in the manufacture of hat bodies or shapes, but not for ornamenting or trimming such bodies and shapes.....Free
Braids, n.o.p.....22½; 32½; 32½; 35
Braided or plaited lines and cords, non elastic, tubular or solid, not exceeding one inch in circumference, wholly or in chief part by weight of vegetable fibres....17½; 32½; 32½; 35
Bran mill feed, etc. (no S.T.).....15; 20; 25; 25
Brandy, Armagnac and Cognac (see alcohol ethyl), per proof gal. (see pkgs. p 693)
$5.00; $10.00–50%; $10.00, $10.00
Brandy, n.o.p., under Australian and South African Treaties, per proof gallon $3.00, per proof gal.....$5.00; $10.00; $10.00; $10.00
Brandy colouring, containing spirits, per proof gallon.....$5.00; $10.00; $10.00; $10 00
Brandy colouring, not containing spirits 15; 20; 25; 25
Brass and aluminum, in the rough, when for use in the manufacture of special parts of cameras and kodaks.....Free; 5; 7½; 7½
bars and rods, in coil or otherwise, not less than six feet in length.....5; 10; 10; 15
bells and gongs.....20; 27½–10%; 25; 30
blocks, ingots or pigs.....5; 10; 10; 10
buckles, n.o.p., not jewellery...15; 27½; 27½ 30
burrs, rivets and washers ..20; 27½–10%; 25; 30
caps, adapted for use in the manufacture of electric batteries.....Free
castings.....20; 27½–10%; 25; 30
cups for shells and cartridges (see cups).....Free
flanges and brass whitened spring wire (see piano material).....Free
manufactures of, n.o.p.....20; 27½–10%; 25; 30
nails and tacks.....20; 27½–10%; 25; 30
old and scrap.....5; 10; 10; 10
patterns, not being models ..20; 27½–10%; 25; 30
in plates, sheets or strips, not polished, or planished or coated.....5; 10; 10; 15
ribs, runners and rods, etc., for umbrellas Free; 5; 5; 20
screws, n.o.p.....22½; 30; 30; 35
trimmings for bedsteads and carriage rails (see iron tubing).....Free
tubing, in lengths of not less than six feet and not polished, bent or otherwise manufactured.....5; 10; 10; 10
wire, plain.....10; 30; 30; 35
wire cloth or woven wire.....17½; 22½; 22½; 25
wire for boots and shoes (see wire).....Free
Brattice cloth, woven fabric of vegetable fibre, coated or impregnated, imported exclusively as "brattice cloth" in underground mining operations.....Free; 10; 10; 12½
Bread, passover (no sales tax).....15; 15; 17½; 20
Bread, Passover, is usually allowed free entry during passover period and for a certain time preceding it.
Breadstuffs, grain flour and meal of all kinds, dutiable, when damaged by water in transit or prior to importation into Canada.
Exempt from sales tax. (See page 701),
15; 22½; 22½; 25
Baker's (no sales tax).....15; 15; 17½; 20
Breads, sweetened, per lb.... ½c. and 15; 30; 35; 35
Brewers' pitch (refined).....15; 20; 25; 25
Brick, fire, containing not less than ninety per cent of silica; magnesite fire brick or chrome fire brick, other fire brick valued at not less than one hundred dollars per one thousand, rectangular shaped, the dimensions of each not to exceed one hundred and twenty-five cubic inches, for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment (no S.T.).....Free
Brick, fire, n.o.p., for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment of a class or kind not made in Canada (no S.T.)
Free; Free; Free, 15
fire, n.o.p.....5; 15; 15; 22½
for building and paving.....12½; 15; 20; 22½
General Rate per ton $1.00
bath.....12½; 25–10%; 25; 27½
pumice.....15; 20; 25; 25
Bridges, international, material for (see materials).....Free
Exempt from 10% War Exchange Tax.
Brillo, steel wool with soap.....Free; 15; 15; 20
Brime or chalkstone per 100 lbs. Free; 11c; 11c; 12½c
Brimstone, crude or in roll or flour.....Free
Briquettes made from coal screenings
per ton 35c; 75c; 75c; 75c
made from slack coal, coke, and tar. 15; 20; 25; 25
Bristles.....Free
British gum and dextrine dry.....5; 7½; 7½; 10
Broadcast seeders, hand, and complete parts. Free; 7½; 7½; 25
Brocade and bronze powders.....15; 30; 30; 30
Bromide cyanogen.....Free
Bromides, crude, for the production of bromine..Free
Bromine.....Free
Bronze, phosphor, in blocks, bars, plates, sheets, and wire.....5; 7½; 7½; 10
statues and statuettes.....20; 27½–10%; 25; 30
tubing, bars, rods not less than 6ft....5; 10; 10; 15
n.e.s. in sheets, strips and plates not less than 6 feet.....5; 10; 10; 15
works of art (see works).....Free
Brooders for rearing fowl.....Free; 7½; 7½; 25
Broom corn.....Free
Broom corn seed, when in packages not over 1 lb. each.....5; Free; 10; 15
Broom, sewing machine, with or without motive power incorporated therein.....5; 15; 15; 25
Brooms and whisks.....15; 17½; 17½; 20
Brushes of all kinds, n.o.p.....15; 30; 30; 40
Brushes, toilet, by chief component material of sterling silver.....17½; 37½; 37½; 45
Buckets, elevator.....10; 25; 27½; 35
Buckle clasps, steel for (see steel).
Buckles, clasps, eyelets, hooks and eyes, dome, snap or other fasteners of iron, steel, brass or other metal, coated or not, n.o.p., (not being jewellery).....15; 27½; 27½; 30
n.e.s., according to material
Buckles or clasps, nickel-plated hose supporters 15; 30–10%; 30; 35
Buckram, for hat and bonnet shapes
According to material
Buckram, jute fabric.....12½; 25–10%; 25; 30

Buckthorn strip fencing, woven wire fencing, and wire fencing of iron or steel, n.o.p., not to include woven wire or netting made from wire smaller than number fourteen gauge nor to include fencing of wire larger than number nine gauge ..... Free; 12½; 12½; 15

Buckwheat per bushel ..... Free; 12½; 12½c.; 15c

meal and flour (no S.T.), per 100 lbs Free; 45c. 45c.; 50c.

Buddles for mining ..... Free

Buffing wheels, made of layers of cotton fabric, cut circular and sewn together 10; 25; 27½; 35

Buffs, cotton 25; 30; 30; 35

Buggies, carriages, pleasure carts and vehicles, n.o.p.; tires of rubber for vehicles of all kinds, fitted or not; cutters, children's carriages and sleds, and finished parts of all articles in this item ..... Free; 10; 10; 15

Provided that for duty purposes the minimum value of an open buggy shall be forty dollars, and the minimum value of a covered buggy shall be fifty dollars.

Building blocks of clay or cement. 12½; 20; 20; 22½

Building plans, n.o.p. (value 3% of cost of structure) 12½; 20; 22½; 22½

Bulbs, crude drugs ..... Free

florist stock ..... Free; 15; 15; 20

lamp, incandescent, used in the manufacture of lamps, etc ..... Free; 7½–10%; 7½; 10

rubber, for vaccine points ..... Free

Bullion fringe or gold fringe ..... Free

furnaces ..... Free

Bunting to be finished in Canada (see woollen goods) 17½; 25; 25; 30

and per lb. 7½c.; 17½c.; 17½c.; 20c

Buoys, gas, materials for (see automatic gas buoys) ..... Free

Burgundy pitch ..... Free

Burlap, coated, for covering walls According to material

Burners (lamps) 15; 27½; 27½; 30

Burr-stones, in blocks, rough or unmanufactured, not bound up or prepared for binding into mill-stones ..... Free

Burtoko, cream of tartar substitute (see medicinal preparations) 17½; 20; 25; 25

Bushes, gooseberry, currant, grape vines, each ..... Free; 2c.; 2c.; 2½c.

Bushes, raspberry, loganberry and blackberry, or roots, rhubarb roots, each .... Free; 1c.; 1c; 1c.

rosebushes, n.o.p. each ..... 1½c.; 3c.; 3c.; 7c.

Ex. rhubarb roots ..... —; 1–10%; —; —

Butter, per lb. (no S.T.) (see Pack. P. 676) 8c.; 12c.; 12c.; 14c.

From New Zealand and Australia ..... 5c.

cocoa, per lb ..... Free; 3; 3; 3

fat testing machines ..... Free; 10; 10; 10

making, ferment cultures to be used in ..... Free

peanut, per lb. (see pack.p. 676) .... 4c.; 6c.; 6c. 7c.

shea ..... Free; 10; 10; 10

Buttermilk condensed, or concentrated in packages of not over 25 lbs. (no S.T.) 20; 25; 27½; 27½

Button blanks of animal shell, in the rough, Free; Free; Free; 10

Button blanks, other than in the rough, n.o.p. 20; 30; 35; 35

and per gross 5c.; 5c.; 5c.; 5c.

Button lac (gums) ..... Free; 10; 10; 15

Buttons, blanks, other than in the rough, of vegetable ivory 20; 30; 35; 35

and per gross 5c.; 10c.; 10c.; 10c.

covered, metal parts of, when imported by manufacturers of covered buttons for use exclusively in the manufacture of covered buttons in their own factory .... Free; 25; 25; 30

of all kinds covered or not, n.o.p., including recognition buttons, and cuff or collar buttons 20; 30; 35; 35

and per gross 5c.; 5c.; 5c.; 5c.

of vegetable ivory 20; 30; 35; 35

and per gross 5c.; 10c.; 10c.; 10c.

shoe, papier mache ..... Free

shoe, n.o.p. ..... Free; 22½–10%; 22½; 25

Butts, jute (see jute) ..... Free

Butyric ether, non alcoholic 15; 20; 25; 25

C

Cabbage (see "vegetables").

Cabbage plants, seedlings, for transplanting .... Free

Cabbage seed, in packages over one pound each, per lb. ..... Free; 5c; 10c.; 10c.

Cabinet furniture, of wood, in parts or finished 15; 32½; 37½; 45

Cabinets, furniture, other than of wood 15; 27½; 37½; 45

Cable, single or several, iron or steel covered 20; 27½; 27½; 30

Cables, aluminum or alloys thereof, twisted or stranded ..... Free; 30; 30; 30

Cables, chain, iron or steel, for ships. No sales tax when imported by ship builders or ship owners ..... Free

Cables, iron or steel, telephone, telegraph, electric light, not covered 15; 25; 25; 25

Cachets (flour) 15; 20; 25; 25

Cachous, breath-sweetener, per lb. ½c. & 15; 30; 35; 35

Cadmium metal 15; 20; 25; 25

Caecream, per lb 1½c.; 1¾c.; 1¾c.; 2c

From New Zealand ..... Free

Caffein in a crude state, when imported by manufacturers for purification or further manufacture in their own factories ..... Free

Cages, bird, squirrel, and rat, of wire and metal parts thereof 15; 25; 25; 30

of wood 17½; 20; 22½; 25

Cake, alum (sulphate of alumina) ... Free; 15; 15; 15

cotton seed, linseed oil and palm nut cake meal ..... Free

saffron ..... Free

salt, crude ..... per lb. 1/5c.; 3/5c.; 3/5c.; 3/5c.

Cakes sweetened, per lb. .... ½c. and 15; 30; 35; 35

From South Africa ..... ½c. lb. and 15

Calcareous tufa ..... Free

Calcium carbide 15; 20; 25; 25

Calcium chloride in packages not less than 25 lb. per 100 lbs. ..... Free; 15c.; 15c.; 15c

in packages weighing less than 25 lb. 17½; 25; 25; 25

Calcium molybdate, molybdenum oxide, vanadium oxide and tungsten oxide, whether in powder, in lumps, or formed into briquettes by the use of a binding material, when for use in the manufacture of steel, under regulations prescribed by the Minister .... Free; Free; Free; 5

Calcium, oxide of 15; 20; 25; 25

Calculating machines ..... Free; 12%; 20; 25

Calendars, advertising, per lb. 5c.; 12½c.; 12½c.; 15c.

Not less than —; 27½; 27½; 35

Calipers ..... Free; 10; 10; 15

Calumba root, unground ..... Free

Camel hair fabrics to be finished in Canada, 17½; 25; 25; 30

per lb. 7½c.; 17½c.; 17½c.; 20c.

Cameos, not mounted or set 7½; 10; 10; 10

Cameras and equipment, photographic, for use by professional photographers and commercial photo-finishers in their own business, as follows:—

Cameras for professional purposes, for making negatives 4¾ inches by 6½ inches and larger, and the following accessories for use with such cameras: lenses, shutters, exposure meters, range finders, film and plate holders, lens hoods, lens boards, ground glass carriages, reducing backs, reversible adapter backs, lantern slide attachments, film sheaths, combination paper and plate holders, kits, carrying cases, camera stands, camera tripods, camera tripod tops, vignetters, diffusion disks, diffusion disk holders, colour filters, colour filter holders, polarizing screens, polarizing screen holders and backgrounds.

Printers, enlargers, heaters, dryers, mounting presses, print washers, automatic film processers, printing frames and tanks for developing, fixing and washing Free; Free; Free; Free

Cameras (except as above) 7½; 20; 25; 30

and camera equipment for use by printers Free; Free; Free; 10

—35 m.m. for use by professional motion picture producers having studios in Canada
Free; 10–10%; 10; 15
imported temporarily, see p. 682-3.
shutters, etc., for (see lenses).
Parts, unfinished, when imported by manufacturers of cameras, for use in the manufacture of cameras, in their own factories.
Free; 5; 7½; 7½
Camphor gum.....Free; 5; 5; 10
Canada plates 7½; 20; 20: 20
Canadian goods returned:—
(a) Goods, including containers or coverings as specified in part (b) of this item, the growth, produce or manufacture of Canada, after having been exported therefrom.....Free
Exempt from 10% War Exchange Tax.
(b) Bags, barrels, bottles, boxes, carboys, cartons, casks, crates, cylinders, drums, tarpaulins and other usual containers or coverings, n.o.p., filled or empty, and impact registers or recorders for use in railway cars, upon which duty has once been paid.....Free
Exempt from 10% War Exchange Tax.
All the foregoing under such regulations as the Minister may prescribe;
Provided that the goods are returned to the exporter thereof within five years from the time of exportation, without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad;
Provided also that any goods described in this item, upon which an allowance of drawback has been made, shall not be admitted to entry thereunder except upon payment of duties equal to the drawback allowed;
Provided further that any of such goods manufactured in bond or under Excise regulations in Canada and exported shall not be admitted to entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada.
Canaries, living..... Free; 20 20; 2
Canary seed, in packages over 1 lb.5; 10–10%; 10; 10
Candied pop corn, per lb.½c.....and 15; 30; 35; 35
Candied sweets, sugar-plums, gums and candied chestnuts, ½c. per lb.....15; 30; 35; 35
Candles 15; 22½; 22½; 25
Candle-wick, braided, with or without wire centre or braided taper-wick with or without wire centre when imported by manufacturers of wax candles or wax tapers for use only in their own factories in the manufacture of wax candles or wax tapers.....Free
Candy, sugar,..... per lb., ½c. and 15; 30; 35; 35
Cane and rattans, not manufactured; osiers or willows, and bamboos unmanufactured; and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades.....Free
Cane, reed or rattan, not further manufactured than split, n.o.p .....Free; 10; 10: 10
when for use in Canadian manufacture.....Free
walking, of all kinds.....20; 30; 30; 3
Cane webbing, in the roll.....17½; 20; 22½. 25
Cannas (florist stock).....15; 22½–10%; 22½; 25
Cannons.....10; 27½; 27½; 30
Canoes 15; 25; 25. 25
Cans, tin empty.....15; 25; 27½; 30
containing oysters in bulk.....15; 25; 27½; 30
galvanized iron 10; 25; 27½; 35
Cantaloupes and muskmelons .....Free; 10; 10: 20
From July 20 to October 31 inclusive shall not be less than 1½c. per lb. weight of package included.....Free; 10; 15; 20
From South Africa.....Free
Cantdogs, (tools) 10; 27½; 35 35
Canvas, hemp or flax for sails... .Free; 5; 5; 10
jute not pressed or calendered.. .Free; 5; 5; 15
jute uncoloured, not further finished than cropped, bleached, mangled, or calendered.. .....Free; 5; 5; 15
Canvas in the web, wholly of flax or hemp or both, plain woven, not colored, not further manufactured than impregnated with waterproofing or preservation materials, suitable for manufacturing into tents, awnings, tarpaulins, hatch covers and similar articles, weighing not less than 18 ounces and not more than 26 ounces to the sq. yard.....15; 30; 30; 35
per lb. —; 3½c; 3½c; 4c
artists coated or prepared for oil painting
Free; 27½; 27½; 30
Caoutchouc, crude, unmanufactured....Free; 5; 5; 5
manufactures of.....15; 25–10%; 25; 27½
Capes, fur 15; 30; 30; 35
Capillary tubes for vaccine points (see metallic tubes).....Free
Cap peaks, imported by manufacturer for use exclusively in the manufacture of hats and caps in their own factory.....Free
Caps, brass, for electric batteries.....Free
detonator, electric.....10; 27½; 27½; 30
fur 15; 30; 30; 35
for umbrellas, etc. (see ribs).....Free; 5; 5; 20
for whip ends, etc. (see reeds).....Free
glass for vaccine points.....Free
Caps or hoods of paper, for use exclusively in protecting young plants in field or garden.....Free
percussion..... 10; 27½; 27½; 30
Caps, surplices, and cassocks, for use of choirs, 12½; 17½–10%; 17½; 20
toy, pistol, of paper 10; 30; 30; 40
Capsules for bottles (m'fd. of lead)
Free; 27½; 27½; 30
Capsules, gelatine, empty.....Free; 5; 5; 7½
Capsules, gelatine, filled (See med. prep.)
17½; 20; 25; 25
other according to material.
Caramel, brewers.....15; 20; 25; 25
Caraway seeds (see aromatic seeds).....Free
Carbolic acid..... ...15; 20; 25; 25
Carbolic oil (no sales tax if used on timber)
Free; 10: 10; 10
Carbolic oil, specific gravity .9420, not heavy oil.....15; 20; 25; 25
Carbon, black.....Free
Carbon, bi-sulphide.....Free
points of all kinds, n.o.p.....22½; 32½; 32½; 35
and per lb. —; 20c.; 20c.; 20c.
Carbon brushes for electric dynamos and motors
15; 25; 33⅓; 37½
Carbonate of potash, n.o.p.....10; 12½; 12½; 15
Carbonic acid gas..... ...15; 20; 25; 25
Carbons, electric light, n.o.p....22½; 32½; 32½; 35
and per lb.....—; 20c.; 20c.; 20c.
Carbons or carbon electrodes exceeding 35 inches in circumference or outside measurement
Free; 20; 20; 20
Carbons over three inches in circumference or outside measurment and not exceeding thirty-five inches in circumference or outside measurement. Carbons of a class or kind not made in Canada, when imported for use in the manufacture of dry batteries and dry cells..Free
Carborundum and aloxite grains when for use in Canadian manufacture.....Free
Carborundum, manufacture of.....10; 22½; 25; 30
wheels and stones, n.o.p.....10; 22½; 25; 30
wheels or stones not further manufactured than moulded and burned.....10; 22½; 25; 30
sand 15; 20; 25; 25
Carboys, glass.....15; 27½; 30; 32½
Cardamom seeds, crude..... Free
Cardboard, pasted or coated.....20; 27½; 32½; 35
Cardboard, viz:
A. — when the surface is coated, whether or not embossed.....20; 27½; 32½; 35
B. — when the board is built up or laminated, or pasted, whether embossed or not, not being coated.. .....20; 27½; 32½; 35
Card, clothing, machine.....10; 20; 25
Card games (Snap, Authors, etc.).20; 27½, 32½; 35
holders, rate (celluloid).....15; 30; 30; 40
Cards, grooved for the blind (no S T.).....Free
advertising, show, per lb. (see adv.)
5c.; 12½c.; 12½c.; 15c.
Not less than —; 27½; 27½; 35

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

advertising, to which small pieces of dyed fabric are attached, per lb. 5c.; 12½c.; 12½c.; 15c.
Not less than —; 27½; 27½; 35
Cards, picture post and Christmas .20; 30; 32½; 35
and 5c. per lb. General Rate
playing, per pack .....5c.; 7c.; 7c.; 8c.
Provided that in no case shall the duty under the British Preferential Tariff be in excess of 15%
(Excise tax of 15 cents per pack to be paid by affixing stamps to the package. Excise tax to be added for sales tax purposes).
commercial (see bank notes). ..20; 27½; 32½; 35
visiting 20; 27½; 32½; 35
Carnation cuttings, rooted, in their first year of introduction .....Free
Carpet bags 15; 30; 40; 40
cork 15; 30; 32½; 35
and per lb. 4c. General Rate
linings 15; 22½; 22½; 25
sweepers 20; 27½; 27½; 30
Carpeting of hemp, straw or jute. .15; 22½; 22½; 25
(i) Mats with cut pile, of cocoa fibre. per square foot .....3c.; 4c.; 4c.; 5c.
(ii) Mats, n.o.p., rugs, carpeting and matting of cocoa fibre, per sq. yd. ..7½c.; 9c.; 9c.; 10c.
Carpets or rugs, Oriental and imitation Oriental; carpeting, carpets and rugs, n.o.p., 30; 30; 35; 40
and per square foot. .. —; 7½c.; 15c.; 20c.
Carpets and rugs of wool, under treaty with New Zealand 25%
Carriages, children's and finished parts of 15; 30; 30; 35
for menageries (see menageries) .....Free
Carriages for travellers, and carriages laden with merchandise, not to include circus troupes, or hawkers, under regulations prescribed by the Minister of National Revenue (no S.T.) .....Free
Exempt from 10% War Exchange Tax.
n.o.p. (see buggies) ..... Free; 10; 10; 15
Car wheels, steel, for use on railway rolling stock pressed steel 7½; 30; 30; 35
n.o.p. 7½; 27½; 27½; 30
Car wheel tires, steel, rough .....Free; 10; 10; 10
Cars, motor, for railways ..... Free; 30; 30; 35
Cars, motors, and locomotives, for railways of a class or kind not made in Canada and complete parts thereof, for use exclusively in mining, metallurgical or sawmill purposes Free; 12½; 15; 20
railway and other 15; 27½; 27½; 30
railway, crossing frontier (see locomotives) Free
Cartridge belts and cases 10; 27½; 27½; 30
Cartridges 10; 27½; 27½; 30
brass cups for (see cups) .....Free
primers for (see hemp paper) .....Free
Carts, hand 15; 27½; 27½; 30
pleasure, n.o.p ..... Free; 10; 10; 15
settlers' (settlers' effects) ..... Free
Casein .....17½; 25; 25;2^ ½
and per lb. 2c; 2½c.; 2½c.; 3c.
From New Zealand 12½
Cases, card 15; 30; 40; 40
cigar and cigarette 17½; 32½; 32½; 35
clock 15; 30; 30, 35
duty not less than each —; 40c; 50c; 50c
fancy, of all kinds n.o.p. 15; 30; 40; 40
for smokers' sets 17½; 32½–10%; 32½; 35
gun or pistol 10; 27½; 27½; 30
musical intruments 15; 30; 40; 40
pillow, of cotton .....25 ;30; 30; 35
General Rate per lb. 4c.
pillow, wholly of linen, n.o.p. flax or hemp, Free; 30; 30; 35
per lb. —; 3½c.; 3½c.; 4c.
Cases, show, and metal parts thereof 22½; 30; 30; 35
spectacle 15; 30; 40; 40
suit 15; 30; 40; 40
watch and parts thereof 20; 32½; 45; 45
Cascara sagrada, non alcoholic extract of Free; Free; Free; 25
Exempt from War Exchange Tax.
Cash registers 20; 27½; 27½; 30
Casings, sausage, not cleaned .....Free
cleaned .....Free; 15; 15; 17½
From New Zealand and South Africa .....Free
Caskets and metal parts thereof 17½; 22½; 22½; 25
Casks, beer, of enamelled steel. ..17½; 30; 32½; 35
beer, of wood 17½; 20; 22½; 25
Cassava flour, per lb. .... ¾c.; 1¼c.; 1¼c.; 1¼c.
Cassava flour, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories Free
root, unground .....Free
Cassia (ground as ground spice) 3c. per lb. and 7½; 10; 10; 10
Cassia, unground (spice) .....Free; 12½; 12½; 12½
Castings, malleable iron 15; 22½; 25; 27½
brass 20; 27½–10%; 25; 30
Castings, of iron or steel:—
(a) being ingot moulds for use in the production of steel .....Free
(b) being moulds, n.o.p. .....Free; 7½; 7½; 10
Cast iron, scrap for remelting in furnaces .....Free
Castor oil, n.o.p. 15; 20; 25; 25
Castor oil, pharmaceutical and first and second pressure grades .....Free; 17½; 25; 25
Castors, furniture, steel for (see Steel) .....Free
Casts as models for schools, etc. (philosophical apparatus) .....Free
Catalogues, per lb 5c.; 12½; 12½c.; 15c
Not less than —; 27½; 27½; 35
Catgut, manufactured up to the point of sterilization for use as ligatures 15; 20; 25; 25
Catgut, manufactures of 15; 20; 25; 25
Catgut for musical instruments. 15; 20; 25; 25
Catgut, surgical, when imported for the use of public hospitals—under regulation prescribed by the Minister of National Revenue .....Free
Cather (silver ear) .....Free
Catsups 15; 27½; 32½; 35
Cattle food, containing molasses .... .15; 20; 20; 20
(No S.T. if pure grain)
Soya beans, soya bean oil cake and soya bean oil meal, when imported for use as animal or poultry feeds, or as fertilizer, or when imported for use in the manufacture of animal or poultry feeds or fertilizers .....Free
Cattle for exhibition purposes, see addenda, p. 694.
Cattle for improvement of stock (see horses). .Free
for menageries (see menageries). .....Free
Cattle, other living .....per lb. Free; 2c.; 2c.; 3c
Cauliflower in brine for the manufacture of pickles 15; 32½; 32½; 35
Cauliflower plants (seedlings) .....Free
Caustic soda in solution. 15; 17½; 17½; 17½
Caustic soda, in packages not less than 25 pounds per lb. 1/5c.; 3/10c.; 3/10c.; 3/10c.
Caustic soda, when in packages less than 25 lbs. 17½; 25; 25; 25
Caviar 15; 20; 20; 25
if canned or medicated .....Sales tax 8%
C. C. ware, decorated, printed, or sponged 20; 35; 35; 35
Celery plants (seedlings) 15; 20; 25; 25
Celery salt 17½; 20; 25; 25
Cellophane in sheet form, not printed .20; 35; 30; 35
Cellophane in sheets, printed 20; 30; 30; 35
Cellula pottery 20; 30; 30; 35
Cellulose and cellulose acetate, regenerated, in sheets, not printed, and manufactured of regenerated cellulose or of cellulose acetate 20; 30; 30; 35
Cellulose acetate in sheets not less than five one-thousandths of an inch in thickness, and in rods or bars, not further manufactured than moulded or pressed, when for use in Canadian manufacture ..... Free
Cellulose acetate film reinforced with wire mesh. Free; 25; 25; 35
Cellulose, manufacture of .....20; 30; 30 ;35
Celluloid barrettes, and blanks, pins, needles, hairpins, lamp shades 10; 27½; 32½; 40
Celluloid bowls, which are intended to be housed with a cover, whether such cover is imported with the bowl or imported separately 15; 30; 40; 40
Celluloid collars and cuffs .....Free; 20; 20; 25
Celluloid, moulded into sizes for handles of knives and forks, not bored or otherwise manufactured; moulded celluloid balls, and cylinders, coated with tinfoil or not, but not finished or further manufactured: and celluloid lamp shade blanks and comb blanks .....Free

Celluloid, used in Canadian manufacture.....Free
manufactures of n.o.p.. ..... 10; 27½; 32½; 40
Celluloid, xylonite, xyolite, in sheets, lumps, blocks, rods or bars, not further manufactured than moulded or "pressed".....Free
Celluloids, advertising, per sq. inch
1c.; 1¼c.; 1¼c.; 1½c
advertising, matrices and copper shells for, per sq. inch.....1c.; 1¼c.; 1¼c.; 1½c.
n.o.p. (see stereotype), per sq. in.
½c.; ½c.; ½c.; ½c
for books, etc. (see stereotypes).....Free
Celotex insulating lumber.....15; 20; 20; 25
Cement, bags containing.....according to material
Keene's.....15; 20; 25; 25
manufactures of, n.o.p.....12½; 20; 20; 22½
Cement, Portland and hydraulic or water lime, in barrels, bags, or casks, the weight of the package to be included in the weight for duty per 100 lbs.....5c.; 8c.; 8c.; 8c
(see Packages p. 693)
Cement clinker for use in the manufacture of white portland cement, per one hundred lbs.
2c; 4c—10%; 4c—10%; 6c.
Exempt from War Exchange Tax.
rubber.....15; 22½; 25; 27½
Cement, "smooth on".....15; 20; 25; 25
Cereal foods prepared in packages, not exceeding 25 pounds in weight, each... ..20; 25; 27½; 27½
prepared, n.o.p. 15; 15; 17½; 20
Cereal or starch products which require only to be ground in order to form, when mixed with cold water, an adhesive paste, per lb.
3/5c.; 1½c.–10%; 1½c.; 2c.
Chain blocks, iron or steel.....10; 25; 27½; 35
Chain, cable for vessels (see masts).....Free
Chain coil, coil chain links, including repair links, and chain shackles, of iron or steel, one and one-eighth of an inch in diameter and over (no S.T.) ..... Free; 5; 5, 5
Chain coil, coil chain links including repair links, and chain shackles, of iron or steel, n.o.p..... 15; 25; 25; 25
Chain, malleable sprocket or link belting of steel, when imported by manufacturers of agricultural implements for the use in the manufacture of such implements in their own factory
Free; 5; 10; 10
Chain and finished roller chain, silent, of iron or steel, and complete parts thereof, of a class or kind not made in Canada, n.o.p., either chain of the type which operates over gears or sprockets with machine-cut teeth
Free; 20; 20; 25
Chain, repair links, (iron or steel) ..10; 25; 27½; 35
shackles and links (see coil chain)
Chain trace (harness).....17½; 22½; 27½; 30
Chain weldless lock link.....10; 25; 27½; 35
Chains, of iron or steel, n.o.p., and complete parts thereof.....15; 30; 30; 35
Chair seats (imitation leather or veneered wood).....15; 32½; 37½; 45
Chalk lines (cotton).....12½; 15; 15; 22½
and per lb. —; 3c; 3½c.; 4c.
Chalk prepared.....15; 20; 25; 25
stone, ground or unground.....Free
Chamois leather, "Stilboma," prepared for polishing.....20; 25; 35; 35
Chamois skin 7½; 25; 27½; 27½
Champagne
(*a*) In bottles containing each not more than a quart but more than a pint (old wine measure), per dozen bottles
$9.30; $9.30–20%; $9.30; $9.30
and for general.....30
From Australia and South Africa per doz. $7.44
(*b*) In bottles containing not more than a pint each, but more than one-half pint (old wine measure), per dozen bottles
$4.65; $4.65–20%; $4.65; $4.65
and for general.....30
From Australia and South Africa per doz. $3.72
(*c*) In bottles containing one-half pint each or less, per dozen bottles
$2.32; $2.32–20%; $2.32; $2.32
and for general.....30
From Australia and South Africa per doz. $1.86
(*d*) In bottles containing over one quart each (old wine measure), per gallon
$4.50; $4.50–20%; $4.50; $4.50
and for general.....30
From Australia and South Africa per gal..$3.60
Certificate of Purity from the country of production, must be furnished.
Chandeliers.....15; 27½; 27½; 30
Charcoal from wood, per ton Free; $4.00; $7.50; $7.50
Animal, for use in refining of sugar. Free; 25; 25; 25
If a fertilizer or fuel, no sales tax.
Charts, n.o.p.....15; 20; 22½; 22½
Admiralty.....Free
anatomical.....15; 20; 22½; 22½
for school (philos'l app.).....Free
for schools of blind. (No. S.T.).....Free
for recording thermometers.. 22½; 27½; 32½; 35
Chases for printing 7½; 17½; 17½; 20
Chassis for motor cars, for use on railways, n.o.p., and complete parts thereof. Free; 17½; 17½; 27½
Chatelaine bag frames, clasps, gate tops, and fasteners for (see frames).....Free; 12½; 12½; 20
For use by manufacturers in their own factory.
Cheese, per lb. (no sales tax).....3c.; 7c.; 7c.; 7c.
From Australia and New Zealand (see page 594) 1c.
Chemical compounds, n.o.p., when dry
17½; 20; 25; 25
for dyeing or tanning ..... Free; 10; 10; 10
liquid, containing not more than 2½%.
proof spirit.....20; 27½; 40; 40
all other.....60; 60; 60; 60
Chemical stoneware composed of a non-absorbent vitrefied body specially compounded to resist acids or other corrosive reagents
Free; 20; 35; 35
Chemicals, n.e.s.....15; 20; 25; 25
Chemicals and drugs, when of a class or kind not produced in Canada, which were on August 20th 1932, dutiable at rates of 15; 25; 25; 25 under tariff item 711....Free; 17½; 25; 25
Cherries in light syrup or sweetened brine per lb.....2c; 3c; 4c; 5c.
New Zealand and Australian Treaty.....1c.
in brine, not bottled..... 10; 17½; 17½; 30
Cherries, preserved in spirits, not over 2% proof spirit per lb. (see fruits)
20; 35–10%; 35; 35
Cherries, over 2% proof spirit but not over 40% per gallon $2.50 and.....60; 60; 60; 60
if over 40% proof spirit $10.00 gal. and
30; 30; 30; 30
Cherries, n.o.p. weight of package to be included in weight for duty, per lb.....Free; 10; 15; 20
General Rate not less than 2c. per lb.
(3c. per lb.; 7 weeks)
Cherry trees, each.....Free; 8c.; 8c.; 9c.
Provided that when imported between Sept. 15th and Oct. 5th inclusive, the duty under the Intermediate and General Tariff shall not be more than 3c. each.
Chewing gum, if sweetened, weight of wrappers and cartons to be included in weight for duty ½c. per lb. and.....15; 30; 35; 35
Chewing gum, not sweetened.....15; 20; 25; 25
Chickens, live..... 12½; 15; 17½; 20
Chicks, baby, n.o.p. each.....Free; 4c.; 4c.; 5c.
The duties and taxes on chicks may be prepaid by the use of Customs Revenue stamps.
Chicory, raw or green, per lb. (no S.T.)
2¼c.; 3c.; 3c.; 3c.
kiln-dried, roasted or ground, per lb 3c.; 5c.; 5c.; 5c.
Children's automobiles, wagons, carriages or sleds.....15; 30; 30; 35
Chimney linings, or vents and tops ..20; 30; 32½; 35
Chimneys, glass, lamp.....15; 27½; 30; 32½
China clay.....Free
goat plates, or rugs and skins, not dyed.....Free
stone.....Free
tableware (see tableware) ..... Free; 35; 35; 35
water fonts.....20; 35; 35; 35
Holy Water Fonts..... —; Free; —; —
wood oil.....Free
Chinaware, articles of, when imported to be mounted by manufacturers of silverware
15; 20; 20; 22½
Chinese blue.....12½; 20; 20; 22½
lanterns.....15; 27½; 27½; 30

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Chip plaits for exclusive use in making hat bodies or shapes, but not for trimming or ornamentation of such bodies or shapes.....Free
Chips, Brewers,.....17½; 20; 22½; 25
Chips, quassia.....Free
Chloralum, (Chloride of aluminum).Free; 10; 10; 10
Chlorate of potash, not further prepared than ground.....Free; 15; 15; 20
of soda.....Free; 12½; 15; 20
Chloride, calcium, not in solution, for road treating purposes.....Free; 15; 15; 15
Chloride, ethyl, of a class or kind not made in Canada, imported in good faith, for use in public hospitals.....Free
Chloride of lime and hypochlorite of lime, when in packages of not less than twenty-five pounds weight each, per one hundred pounds Free; 15c.; 15c.; 15c.
when in packages of less than twenty-five pounds in weight each.....17½; 25; 25; 25
zinc.....Free; 20; 20; 20
Chlorinating Paradox Semi-Vacuum Apparatus, when imported as an entity whether or not the vitrified enamel pedestal is separately itemized on the invoice.....17½; 30; 32½; 35
Chlorine gas.....15; 20; 25; 25
Chloroform, n.o.p.; preparations of vinyl ether, for anaesthetic purposes.....Free; 20; 25; 25
Chloropicrin, ethylene oxide, methyl bromide, methyl formate, or cyanides, or mixtures containing any of these, for use in combating destructive insects and pests.....Free
Chocair, unsweetened.....15; 20; 25; 25
Chocolate paste or "liquor," in blocks or cakes, 3; 4; 4; 5
paste or "liquor," sweetened, in blocks or cakes, not less than two pounds in weight, per pound.....4; 4½; 4½; 5½
Chocolate, prep. of, in powder form 22½; 27½; 27½; 35
or per lb. 2c; 2½c.; 2½c.; 3c
(whichever rate returns the higher duty)
preparations of, n.o.p., per lb. 2½c.; and 12½; 27½; 27½; 35
(The weight of the wrapping and cartons to be included in the weight for duty.)
Cholerine.....15; 20; 25; 25
Chowder, clam, tinned.....17½; 27½; 27½; 30
Chrome steel (see iron and steel).
Chromium metal and tungsten metal, in lumps, ingots, blocks, bars or powder and scrap alloy metal containing chromium and tungsten, when imported by manufacturers for use exclusively for alloying purposes in their own factory.....Free
Chromium, nickel, in bars or rods, not more than ¾" in diameter, containing more than 60% nickel and more than 10% chromium, of a class or kind not manufactured in Canada, when imported by manufacturers of electric resistance wire and electric resistance strip or ribbon for use only in the manufacture of such articles in their own factories.....Free
Chromol, for tanners' use.....Free; 10; 10; 10
Chromos, advertising, per lb 5c.; 12½c.; 12½c.; 15c.
Not less than —; 27½; 27½; 35
n.o.p.....15; 20; 22½; 22½
Chronometers for ships.....Free
Chucks for lathes and drills.....10; 25; 27½; 35
chuck machine tools.....10; 25; 27½; 35
Church vestments of any material 12½; 17½–10%; 17½; 20
Churns, earthen or stoneware.....20; 30; 30; 35
n.o.p.....15; 17½; 17½; 20
Cider, clarified or refined, per gal. Free; 10c.; 10c.; 10c.
not clarified or refined, per gal..Free; 5c.; 5c.; 5c.
Cigar and cigarette cases and holders 17½; 32½; 32½; 35
Cigars and cigarettes, tourists' imports, see p. 682.
Cigars to include bands and ribbons in weight for duty, per pound. $3.90 and ..25; 25; 25; 25
(see Special Tax page 582)
Cigarette paper, not gummed, in rolls 10; 22½–30%; 22½; 25
Cigarette paper, gummed in rolls 10; 32½–30%; 32½; 35
Cigarette papers, gummed or not, in tubes, booklets or packets.....17½; 32½–30%; 32½; 35
(see Excise tax page 583)
Cigarettes to include paper coverings in weight for duty, per pound.....$3.50, $3.00; $3.00 $4.10 and —; 15; 15; 25
Cinematographs.....Free; 20; 20; 25
parts of cinematograph and motion picture cameras of a class or kind not produced in Canada from the United Kingdom.....Free
Cinematograph films, n.o.p.....10; 27½; 32½; 40
Cinematographs or moving picture films, positives, one and one-eighth of an inch in width and over, per linear foot 1½c.; 2¼c.; 3c.; 3c.
Value, when rented, to be double the rental price.
Cinnabar.....Free
Circulars, advertising, per lb..5c.; 12½c.; 12½; 15c.
Not less than —; 27½; 27½; 35
Circuses—see special note in *Addenda*.
Citron, lemon and orange rinds in sulphur or brine.....Free
Clam bullion.....15; 30; 30; 35
New Zealand and Australian Treaty.....15%
Clams, not prepared.....15; 20; 20; 25
Clapboard, sawn or split only (see planks).....Free
dressed on one side and edge.....10; 10; 22½; 25
Clay, activated, when imported for use in the refining of oils.....15; 10; 25; 25
Clay manufactures of, n.o.p.....12½; 20; 20; 22½
Clay pigeons (black rocks).....15; 20; 25; 25
Clays, not further manufactured than ground..Free
Cleaners, amalgam (mining machinery).....Free
Cleavers iron or steel.....10; 27½; 35; 35
Clematis.....15; 20; 25; 25
Cliff stone.....Free
Climax, welding compound (Cortland Welding Compound Co's).....15; 20; 25; 25
Clinical instruments, n.o.p.....7½; 17½; 25; 30
Clipping machine (portable).....10; 25; 27½; 35
Clippings iron or steel wrought (see scrap).....Free
Cloaks, fur.....15; 30; 30; 35
Clock keys.....10; 25; 25; 25
springs, steel for (see steel).....Free
springs of iron or steel, imported by manufacturers of clocks for use in their own factory. Free; 7½; 7½; 10
Clocks, Tork time switch.....20; 30; 30; 35
duty not less than each —; 40c; 50c.; 50c.
Clocks, watches, time recorders, clock and watch keys, clock cases, and clock movements.....15; 30; 30; 35
duty not less than each —; 40c; 50c.; 50c
Clogs, wooden.....22½; 30; 35; 40
Closet seats and tanks if imported separate from closets.....according to material
Closets, urinals, basins, lavatories, baths, bath tubs, sinks and laundry tubs of earthenware, stone, cement, or clay, or of other material 15; 27½, 35; 35
Cloth, bolting, not made up.....Free
brattice.....Free; 10; 10; 12½
Cloth, bookbinders woven fabric, wholly of cotton, for covering books.....15; 30; 30; 35
—; —; 1½; 4c.
Cloth coated and sized, wholly of cotton, when imported by manufacturers for use only in their own factories in manufacturing sensitized blue or black print cloth....25; 30; 30; 35
General Rate per lb. 4c.
coated with material composed principally of specially prepared linseed oil and colored pigments.....15; 30; 32½; 35
General Rate, per lb. 4c.
Cloth, serges, tweeds, coatings, overcoatings and felt cloth (see wool woven fabrics)
emery.....12½; 20; 22½; 25
felt, pressed, of all kinds in the web, not consisting of nor in combination with any woven, knitted or other fabric, or material. 15; 22½; 22½; 25
and per lb. 5c.; 17½c.; 17½c.; 20c.

filter press cloth made from human hair, imported by manufacturers for use in their own factories....10; 27½; 27½; 30
filter press of wool....20; 35; 35; 40
and per lb. —; 30c; 30c; 35c.
gummed or rubberized cotton for repairing rubber tires....25; 30; 30; 35
General Rate per lb. 4c.
hair composed of horse hair in combination with any vegetable fibre...17½; 27½; 27½; 30
Italian, lustres....Free; 20; 20; 25
jute uncolored, not further finished than cropped, bleached mangled or calendered
Free; 5; 5; 15
wholly of jute, n.o.p.... Free; 22½; 22½; 25
nuns, to be finished in Canada (see dress goods)
oiled, india-rubbered, flocked or coated n.o.p.
according to material
silk, woven in the ginn, (see silk)
table, wholly of cotton, uncoloured, n.o.p.
25; 30; 30; 35
General Rate per lb. 4c.
table, wholly of linen....Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.
tracing of cotton....25; 30; 30; 35
General Rate per lb. 4c.
window shade in the piece..According to material
washing machines and cloth-dyeing machines of a class or kind not made in Canada
Free; 5; 5; 105
Cloth, wire, brass or copper... 17½; 22½; 22½; 25
wire, iron or steel.... 25; 30; 35; 35
wool, worsted (see wool woven fabrics)
Clothes lines, wire, twisted....15; 25; 25; 25
sprayers....according to material
wringers and parts of, for domestic use
20; 25; 30; 35
Clothing, composed wholly or in part of vegetable fibre but not containing wool n.o.p.
25; 30; 30; 35
and per lb. —; —; 1½c; 4c
cotton, n.o.p....25; 30; 30; 35
General Rate per lb. 4c.
donations of, for charitable purposes.... Free
Exempt from 10% War Exchange Tax and S.T
for students, from parents abroad....Free
Exempt from 10% War Exchange Tax and S.T.
horse, manufactured....according to material
india-rubber....25; 30; 30; 35
in addition on each raiment....—; —; 50c; 50c
knitted garments....20; 35; 35; 45
and per lb. —; —; 25c.; 30c
linen, n.o.p....25; 30; 30; 35
and —; —; 1½c.; 4c.
machine card....10; 20; 20; 25
Clothing, wool n.o.p., of which the component of chief value is not silk or artificial silk, n.o.p.
30; 40; 40; 40
and per lb. —; 32½c.; 32½c.; 35c.
Ex.—Women's and children's outer garments....—; 32½; —; —
m'f's of silk... 27½; 30; 30; 45
and per oz. —; —; 7c.; 7c.
Coach and lag screws, iron or steel...15; 25; 25; 30
French Treaty....30%
Coal, anthracite, per ton....Free; 50c; 50c; 50c.
anthracite Brickets, per ton..Free; 50c.; 50c.; 50c.
bituminous, per ton (no S.T.)...35c; 75; 75c; 75c.
lignite.... Free
n.o.p. including screenings and coal dust, per ton.... 35c.; 75c.; 75c.; 75c.
Coal cutters, percussion; coal augers, rotary coal drills, and complete parts (see ore crushers)
Free; 10; 10; 10
Coal oil—see under Petroleum Products.
Coal machinery (see machinery).
Coal and pine pitch, burgundy pitch; and coal and pine tar, crude, in packages of not less than fifteen gallons....Free
Coal tar, base or salt, for use in the manufacturing of coal tar dyes....Free
Coal tar dyes, not less than 1 pound.Free; 10; 10; 10
n.o.p....15; 20; 25; 25
Coal washing plants....Free; 10; 10; 12½
Coated cloth (see cloth).
Coatings, wool worsted, etc. (see wool fabric)
Coats, fur....15; 30; 30; 35
fur lined....15; 30; 30; 35
Cobalt, ore of....Free
oxide of....Free; 10; 10; 10
Cocaine....Free; 17½; 25; 25
Cochineal....Free
Cocoa, beans, not roasted, crushed or ground, per 100 lbs....Free; $1.50; $1.50; $3.00
Under W.I.I. Treaty (see page 591)....Free
butter, per lb....Free; 3c.; 3c.; 3c.
paste or liquor, sweetened, blocks or cakes, per lb., not less than 2 lbs. in weight
4c; 4½c; 4½; 5½c.
paste or liquor, not sweetened, in blocks or cakes....3c.; 4c.; 4c.; 5c.
preparations of, in powder form
22½; 27½; 27½; 35
or per pound....2c.; 2½c.; 2½c.; 3c.
whichever rate returns the higher duty.
preparations of, n.o.p., and confectionery, coated with or containing chocolate, the weight of the wrappings and cartons to be included in the weight for duty, per pound,
2½c. and 12½; 27½; 27½; 35
shells and nibs....7½; 10; 10; 10
Cocoanut meat, broken, or copra, not shredded, desiccated, or prepared in any manner,
per lb. Free; Free; Free; ¾c.
Exempt from 3% Special Excise Tax, also exempt from War Exchange Tax.
oil, viz., cocoanut, palm and palm kernel, not edible, for manufacturing soap; carbolic or heavy oil; olive oil for manufacturing soap or tobacco, or for canning fish
Free; 10; 10; 10
oil, n.o.p....12½; 17½; 17½; 17½
Cocoanut paste, a raw product with just sufficient sweetening to preserve it, for use in the process of manufacturing cocoanut candy, per lb....5c.; 6c.; 6c.; 6c
Cocoanuts, n.o.p., per hundred
50c.; $1.00; $1.00 $1.00
Under W.I.I. Treaty (see Treaty, page 591)..50c.
Cocoanuts, when imported from the place of growth, by ship, direct to a Canadian port, per one hundred.... Free; 75c.; 75c.; 75c.
Under W.I.I. Treaty (see Treaty, page 591)..Free
desiccated, n.o.p., per lb....5c.; 6c.; 6c.; 6c.
desiccated, unsweetened, per lb...5c.; 6c.; 6c.; 6c.
Cocoaline....22½; 27½; 27½; 35
or per lb. 2c; 2½; 2½c; 3c.
whichever rate is the higher.
Cocoons, silk....Free
Codeine, a single chemical substance, not mixed with any other ingredients.....Free; 17½; 25; 25
Codfish (dried), per lb....½c.; ¾c.; ¾c.; 1c.
shredded....17½; 27½; 27½; 30
from Newfoundland....Free
Cod lines....Free
Cod liver oil, crude or refined....Free; 15; 15; 22½
Coffee, condensed with milk....25; 35; 35; 35
extract of, n.o.p., or substitutes thereof of, all kinds, per lb....5c; 7c; 7c; 7c
cans containing extract, dutiable...15; 25; 27½; 30
flavor (Heller & Co's. Z. B. T. P. non-alcoholic and unsweetened)....15; 20; 25; 25
green n.o.p.... per lb. 2¼c; 3c; 3c; 5c
and 7½; 10; 10; 10
green, imported direct or purchased in bond in the United Kingdom....per lb. Free; 3c; 3c; 5c
Provided, that coffee, green, shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister that such coffee has been produced wholly in the British dominions, colonies or possessions, and not otherwise.
Note—Green Coffee (except under permit from Commodity Prices Stabilization Board) is prohibited import.
roasted or ground, and all imitations thereof and substitutes therefor, including acorn nuts, n.o.p., per lb....3c; 5c; 5c; 5c
roasted or ground, when not imported direct from the country of growth and production per lb....3c; 5c; 5c; 5c
and....7½; 10; 10; 10
Coffee urns, nickel plated....15; 25; 25; 30
Coffins and caskets and metal parts thereof....17½; 22½; 22½; 25

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Coin locks of solid brass or bronze, polished or plated.....15; 35; 35; 40
Coins, British, Canadian and foreign gold coin Free
Exempt from Sales and 10% War Exchange Tax.
Coins cabinets of; collections of medals and collections of postage stamps; medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions; and cups or other metallic prizes (not usual merchantable commodities), won in bona fide competitions.....Free
Coir and coir yarn.....Free
Coke of a kind not produced in Canada, or coke which, owing to transportation costs, is not available commercially throughout Canada, when imported by manufacturers for use exclusively in furnaces in manufacturing calcium carbide or rock wool, or in metallurgical operations in their own plants.....Free
Coke, per ton, if for fuel No S.T.....Free
Exempt from War Exchange Tax.
Coke, petroleum.....Free
ground, when imported by manufacturers of electric batteries for use only in their own factories in the manufacture of such batteries.....Free
Collapsible tubes of lead or tin...10; 27½ 27½; 30
Collar buttons.....20; 30; 35; 35
and 5c. per gross
Collars and cuffs, xylonite, xyolite or celluloid,
Free; 20; 20; 25
Collars of flax, hemp and cotton.....25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
Collars, lace, n.o.p.....22½; 32½–15%; 32½; 35
Collars wholly of cotton.....25; 30; 30; 35
General Rate per lb. 4c.
Collodion cotton, dry.....Free; 17½; 25; 25
Collodion, used in photo-engraving and the manufacturing of copper rollers
15; 17½; 17½ 17½
Cologne water (see Alcoholic perfumes)
Coloring, brandy, not containing spirits
15; 20; 25; 25
containing spirits, per gal.
$5.00; $10.00; $10.00; $10.00
Colours, dry, n.o.p.....12½; 20; 20; 22½
ground in spirits, per gal....75c; 85c; $1.25; $1.25
artists' and school children's colours; fitted boxes containing the same; artists' brushes; pastels of a value of one cent per stick, or over; artists' canvas, coated and prepared for oil painting.....Free; 25; 27½; 30
artists' water paint.....Free; 25; 27½; 30
mortar, in pulp.....17½; 25; 27½; 30
Colours, platinum and black oxide of copper for use in the manufacture of colours.Free; 10; 10; 10
Colours, pulp—when not ground, to be used in the manufacture of wall paper. ...15; 20; 25; 25
Comb blanks of hard rubber, not further manufactured than pressed and vulcanized, when imported by manufacturer of hard rubber combs for use exclusively in the manufacture of such hard rubber combs in their own factories.....Free
Comb blanks, celluloid.....Free
Combs, curry combs.....10; 25; 27½; 35
for dress and toilet use, not being jewellery
10; 25; 25; 27½
Combs, painters, glazing combs.....10; 25; 27½; 35
Combs, toilet, chief value of material being sterling silver.....17½; 37½–10%; 37½; 45
Commercial blank forms (see Bank notes),
22½; 27½; 32½; 35
Communion sets of metal, glass, wood or other material; oil stocks; crosiers; benitier and sprinkler; incenser and incense boat; baptismal shells and fonts.....Free
wafers.....15; 20; 25; 25
Compasses for ships and Aircraft.....Free
n.o.p.....Free; 10–10%; 10; 15
Composition of asphalt and mineral thinning oil.....15; 20; 25; 25
Composition metal and plated metal, in bars, ingots or cores, for the manufacture of watch cases, jewelry, and of filled gold and silver seamless wire and for dental purposes.
Free; 7½; 7½; 10
ornaments.....20; 27½–10%; 27½; 30
Composition, polish, etc.....12½; 25–10%; 25; 27½
Compound, liquid rubber, non-alcoholic, when imported by manufacturer of sealing compounds for cans and jars, for use exclusively in the manufacture of such sealing compounds in their own factories.....Free
Compounds, chemical for dyeing or tanning
Free; 10; 10; 10
Compounds of tetraethyl lead, in which tetraethyl lead is the preponderant content by weight.....Free; 5; 5; 10
Concrete hardener and filler.....15; 20; 25; 25
Condensite Celeron in sheet form, cotton coated or pasted together.....20; 25; 25; 30
Condensite with paper base.....15; 20; 20; 25
Conduit, creosoted fir for carrying underground telephone wires.....17½; 20; 22½; 25
Conduit, flexible, consisting of cotton core, round which is wound paper twine, the whole covered with braided fabric and saturated with tar or asphalt.....25; 30; 30; 35
and per lb —; —; 1½c.; 4c.
Conduits, enamelled steel, 10½ inches or less in diameter.....15; 25; 27½; 30
Conduits of clay, electric.....20; 35; 35; 35
of paper, bituminized.....20; 27½; 32½; 35
Conduits, wrought iron or steel not over 10½ inch in diameter.....15; 25; 27½; 30
Condy's fluid in packages not exceeding 3 lbs gross.....5; 22½; 25; 25
otherwise.....Free; 7½; 15; 15
Cones, paper, for winding yarns.....Free
Confectionery, per lb ½c.....and 15; 30; 35; 35
Confectionery, coated with or containing chocolate, the weight of wrappers and cartons to be included in the weight for duty, per lb.,
2½c. and 12½; 27½; 27½; 35
(The weight of the wrapping and cartons to be included in the weight for duty.)
Confetti paper.....20; 27½; 32½; 35
Connectors, short negative ground or negative battery terminals.....15; 25; 25; 27½
Containers, paper, wholly or partially manufactured from fibre or paper board, per lb.....1c.; 1c.; 1c.; 1½c.
But not less than —; 25; 30; 35
Containers, tinplate, when imported by manufacturer of food products for use exclusively in the hermetical sealing of food products in their own factory.....10; 22½; 22½; 25
Converting apparatus for metallurgical processes in metals.....Free
Cookers, fireless if agate or enamelware,
17½; 30; 32½; 35
Copper anodes.....5; 7½; 7½; 10
Copperas (sulphate of iron).....Free; 10; 10; 10
Copper bars when imported for use only in the manufacture of rods to be used exclusively in the manufacture of electrical conductors, the individual units of which shall not exceed the area of No. 7/0 gauge conductor.....Free
buckles, n.o.p., not jewellery...15; 27½; 27½; 30
Copper burrs, rivets and washers
20; 27½–10%; 25; 30
cables.....Free; 10; 10; 10
in bars, rods, in coil or otherwise, not less than six feet in length, unmanufactured,
5; 10; 10; 10
ingots, blocks, pigs, per lb.....1c; 1½c; 1½c; 1½c
Copper manganese in blocks.....5; 7½; 7½; 10
manufactures of, n.o.p.....20; 27½–10%; 25; 30
matte.....15; 20; 25; 25
medals (prizes) (see Medals).....Free
nails and tacks.....20; 27½–10%; 25; 30
oxide of.....Free; 15; 15; 15
black, oxide of, for use in the manufacture of chlorates and colours.....Free; 10; 10; 10
precipitate of, crude.....Free
Copper rods when imported by manufacturers for use in their own factories in the manufacture of trolley, telegraph and telephone wires, rollers for calico printing.....Free; 10; 10; 10
scrap.....1c; 1½c; 1½c; 1½
sheets, strips, or plates, not polished, planished or coated.....5; 10; 10; 10

shells for advertising stereotypes, etc. (see Stereotypes) per square inch
1c; 1¼c; 1¼c; 1½c
shells for stereotype, electrotypes, celluloids, etc., n.o.p. (see Stereotypes), per square inch ⅛c; ⅛c; ⅛c; ⅛c
shells for stereotype, etc., for books and newspapers other than English or French (see Stereotypes) Free
sub-acetate, dry (verdigris) Free
sulphate of (blue vitriol) Free; 10; 10; 10
Tubing, rod and strip, for manufacture of radio tubes Free; Free; Free; 30
tubing, not more than one-half of an inch in diameter, not less than six feet in length, coated with metal, and not polished, bent or manufactured 5; 10; 10; 10
wire, plain, tinned or plated 10; 30; 30; 35
wire cloth, or woven wire 17½; 22½; 22½; 25
Corals, not mounted or set 7½; 10; 10; 10
Cordage of cotton, exceeding 1″ in circumference 17½; 22½; 22½; 25
Cordage of cotton, not exceeding 1″ in circumference, when braided or plaited 17½; 32½; 32½; 35
Cordage of cotton, not exceeding 1″ in circumference 15; 20; 22½; 25
and per lb. —; 3c.; 3½c.; 4c.
Cordage and twine, for tying purposes 17½; 22½; 22½; 25
machinery for manufacture of (see Machinery).
Cordials (see Medicinal preparations).
Cordials, n.o.p. (see Alcohol ethyl),
Cords (embroideries, etc.) 22½; 32½; 32½; 35
Cork blocks, boards, planks, slabs, rods or tubes, produced from cork waste or from granulated or ground cork when for use in Canadian manufactures Free
Cork Buoys, covered with cotton duck and bound with rope 25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
Cork, granulated, mixed with tar Free; 17½–10%; 17½; 20
Cork, granulated, untreated Free
Cork life preservers Free; 17½–10%; 17½; 20
Cork slabs, boards, planks and tiles produced from cork waste or granulated or ground cork. Free; 17½; 17½; 25
Corks manufactured from corkwood, over three-fourths of an inch in diameter measured at the larger end, per pound 4c.; 5–10%; 5c.; 5c.
manufactured from corkwood, three-fourths of an inch and less in diameter measured at the larger end, per pound 6c.; 8c.; 8c.; 8c
Corks, when used in the manufacture of vaccine points Free
Corkwood, or cork bark, unmanufactured Free
manufactures of, n.o.p., including strips, shives, shells, squares and washers, Free; 17½–10%; 17½; 20
carpet and matting 15; 30; 32½; 35
and per lb. General Rate 4c.
Corms (florist stock) Free; 15; 15; 20
Corn, canned, weight of can to be included in weight for duty, per lb. Free; 1½c.; 2c.; 3c.
From Australia Free
cracked 15; 20; 25; 25
dried or evaporated 15; 20; 25; 25
green Free; 10; 27½; 30
grits 15; 20; 25; 25
Corn, Indian, not including Indian corn for purposes of distillation, when imported or taken out of warehouse by manufacturers of starch or for cereal products for human consumption, for use exclusively in the manufacture of starch or such cereal products, in their own factories, under regulations prescribed by the Minister Free
Corn, Indian, n.o.p., per bu. Free; 10c.; 20c.; 20c
South Africa and Southern Rhodesia Free
Corn oil 15; 20; 25; 25
sacks (containing Indian corn) 15; 17½; 17½; 20
Cornmeal per bbl., (no S.T.) Free; 50c.; 50c.; 60c.
South Africa Free
Corn meal, damaged by water in transit, 15; 22½; 22½; 25
Corn starch (see under starch).
syrup (see glucose) per lb. ¾c., 1½c.; 1½c.; 1½c.
Cornices and cornice poles, brass 20; 27½; 27½; 30
Corsets, cotton 25; 30; 30; 35
General rate per lb., 4c.
linen 25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
Corsets, silk 27½; 30; 30; 45
and per oz. —; —; 7c.; 7c.
Corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped 15; 27½; 27½; 30
Corset eyelets Free
laces, n.o.p. According to material
Corset metal tips, studs and eyes, when imported by manufacturers of corset clasps and corset wires for use exclusively in the manufacture of corset clasps and corset wires in their own factories, under regulations prescribed by the Minister Free
Corset steel, wire blanks including coil, coated or not .064 inches in thickness or thinner with tolerance not to exceed .002 inch, when imported by manufacturers of corset clasps, steels etc. for use exclusively in the manufacture of clasps, wires and dress stays in their own factories Free; 5; 5; 5
Cotosuet, per lb. 1½c.; 1¾c.; 1¾c.; 2c.
From New Zealand Free
Cottolene, per lb. 1½c.; 1¾c.; 1¾c.; 2c.
From New Zealand Free
Cotton, absorbent 10; 20; 25; 35
batts and batting, n.o.p. 12½; 22½; 22½; 25
bobbinet, plain white, cut short lengths 20; 27½–20%; 27½; 30
and per lb. —; 3½–20%; 3½c.; 4c.
bobbinet, white, plain in the web Free; 25; 25; 25
clothing, n.o.p 25; 30; 30; 35
General Rate per lb. 4c.
collars 25; 30; 30; 35
General Rate per lb. 4c.
counterpanes 25; 30; 30; 35
General Rate per lb. 4c.
crochet 15; 20; 22½; 25
and per lb. —; 3c.; 3½c.; 4c.
cuffs 25; 30; 30; 35
General Rate per lb. 4c.
damask colored 20; 20; 27½; 32½
and per lb. —; 3c.; 3½c.; 4c.
damask, uncoloured 20; 20; 22½; 27½
per lb. —; 3c.; 3½c.; 4c.
diaper 25; 30; 30; 35
General Rate per lb. 4c.
(cotton duck used in the manufacturing of equipment of ships take no S.T.)
embroideries, n.o.p. 20; 27½; 27½; 30
per lb. —; 3½c.; 3½c.; 4c.
embroideries, white and cream coloured (see lace) wholly of cotton 20; 27½; 27½; 30
and per lb. —; 3½c.; 3½c.; 4c.
Cotton fabric, not bleached, mercerized, nor colored, n.o.p. 15; 17½; 20; 25
and per lb. —; 3c.; 3½c.; 4c.
fabric, knitted in the web for manufacturing of rubber boots and shoes 10; 20; 20; 25
fabrics, grey, n.o.p. 15; 17½; 20; 25
and per lb. —; 3c.; 3½c.; 4c.
fabrics, printed, dyed or colored, n o.p.
valued at more than 80c. per lb. 20; 20; 27½; 32½
and per lb. —; 3c.; 3½c.; 4c.
valued at 50c. or more but not more than 80c. per lb. 20; 25; 27½; 32½
and per lb. —; 3c.; 3½c.; 4c.
valued at less than 50c. per lb 20; 27½; 27½; 32½
and per lb —; 3½c.; 3½c.; 4c.
Cotton fabrics, wholly of cotton, bleached or mercerized, not coloured 20; 20; 27½; 27½
and per lb. —; 3c; 3½c; 4c.
woven, wholly of cotton, composed of yarns of counts of not less than 80 and not more than 99 12½; —; —;—
woven, wholly of cotton, coated or impregnated, n.o.p. 25; 30; 30; 35
General Rate per lb. 4c

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

fabrics, woven, o yarns of counts of 100 or more....Free; 27½; 27½; 32½
and per lb. —; —; 3½c; 4c.
fillets for card clothing (see fillets).....Free
lace, white and cream colored..20; 27½; 27½; 30
and per lb. —; 3½c; 3½; 4c.
manufactures of, wholly of cotton .25; 30; 30; 35
General Rate per lb. 4c.
nets and nettings 20; 27½–20%; 27½; 30
and per lb. —; 3½c.–20%; 3½c; 4c.
oakum (calking).....5; 10; 10; 12½
rags.....Free
raw, not dyed.....Free
seamless bags.....15; 27½; 20; 25
and per lb. —; —; 3½; 4c.
seed cake and meal.....Free
seed oil, n.o.p.....12½; 17½; 17½; 17½
seed oil for canning fish, edible.....Free
crude (see oil)
seed refuse (foots).....Free
shadow cretonnes, wholly of cotton
12½; 27½; 27½; 32½
and per lb. —; 3½c; 3½c; 4c.
shoddy.....7½; 10; 10; 12½
soluble moistened with amyl acetate.10; 20; 25; 30
and per gal.....15c.; 15c.; 20.; 20c.
tapes (see tapes).
thread, nitrate of thorium and nitrate of cerium for use in the manufacture of incandescent gas mantles, when imported by manufacturers of such mantles or of stockings for such mantles.....Free
thread on spools not to exceed 250 yds. on one spool.....15; 22½; 22½; 25
and per lb. —; —; 3½c; 4c.
tufts for mattresses.....25; 30; 30; 35
General Rate per lb. 4c
wadding sheet.....12½; 22½; 22½; 25
warps, n.o.p.....15; 20; 22½; 25
and per lb. —; 3c.; 3½c.; 4c.
waste, machined (see waste).....7½; 10; 10; 12½
wool, not dyed.....Free
wool, surgical dressing.....10; 20; 25; 35
yarns, n.o.p.....15; 20; 22½; 25
and per lb. —; 3c.; 3½c.; 4c.
yarns, wholly covered with a double layer of metallic strip in single strand only, when imported by manufacturers for use exclusively in the manufacture of electrical conductors, in their own factories 15; 15; 22½; 25
and per lb. —; —; 3½c.; 4c.

Cotton filter cloth, wholly of cotton, with cut pile, in the web or made up, imported for use exclusively in mining and metallurgical operations.....10; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.

Cotton lace and embroideries, wholly of cotton, not coloured, imported by manufacturers for use exclusively in the manufacture of clothing in their own factories..7½; 12½–15%; 12½; 20

Cotton lace and embroideries, wholly of cotton, coloured, imported by manufacturers for use exclusively in the manufacture of clothing in their own factories.....7½; 17½; 17½; 30
and per lb. general rate 4c.

Cotton pulp and linters of short fibres of cotton when imported by manufacturers of paper to be used only in their own factories for the manufacture of blotting paper or other grades of paper.....Free; 10; 10; 12½

Cotton pulp, imported by manufacturers for use exclusively in their own factories in the manufacture of yarns of artificial silk, where similar synthetic fibres produced by chemical process under regulations prescribed by the minister..Free

Cotton sail cloth, wholly of Egyptian cotton, imported for use exclusively in the manufacture of sails for boats and ships, under regulation prescribed by the Minister..Free; 20; 20; 25
and per lb. —; 3½c.; 3½c.; 4c.

Cotton woven fabrics, wholly of cotton, manufactured from yarns of more than one colour.
valued at more than 80c.
per lb. 15; 20; 27½; 32½
and per lb. —; 3c.; 3½c.; 4c.
valued at 50c. or more but not more than 80c per lb.....20; 25; 27½; 32½
per lb. and —; 3c.; 3½c.; 4c.
valued at less than 50c. per lb.
20; 27½; 27½; 32½
and per lb. —; 3½c.; 3½c.; 4c.
fabrics, wholly of cotton with cut pile, n.o.p.
15; 27½; 27½; 32½
per lb. —; 3½c.; 3½c.; 4c.
Coumarin crystals.....Free; 17½; 25; 25
Counterpanes, silk.....27½; 30; 30; 45
and per oz. —; 7c.; 7c.; 7c.
Counters, boot and shoe, of leather....20; 25; 35; 35
bone.....15; 20; 25; 25
Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz.:
(*a*) Usual coverings, containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n.o.p.....Free
(*b*) Usual coverings containing goods, not machinery, subject to any ad valorem duty, when not included in the invoice value of the goods they contain.....10; 20–10%; 20; 20
(*bb*) Usual coverings containing machinery, when not included in the invoice value of the goods they contain.....5; 15; 15; 20
(*c*) Provided, that usual coverings containing goods subject to any ad valorem duty, if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty ad valorem as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry;
(*d*) Provided further, that receptacles capable of holding liquids, when containing goods subject to a specific duty, shall be charged with the rate of duty to which the same would be subject if imported separately, except when the coverings and the goods contained therein are rated together in the Tariff item;
(*e*) Provided further, that usual coverings designed for use other than in the *bona fide* transportation of the goods they contain, shall be charged with the rate of duty to which the same would be subject if imported separately.
(*f*) Provided also, that the term coverings in this paragraph shall include packing boxes, crates, casks, cases, cartons, wrapping, sacks, bagging, rope, twine, straw or other articles used in covering or holding goods imported therewith, and the labour and charges for packing such goods, subject to regulations prescribed by the Minister of Customs.

Covers, gun or pistol.....10; 27½; 15; 30
table, linen with red border.....Free; 30; 30; 35
and per lb. (—); 3½c.; 3½c.; 4c.
table, of jute.....12½; 25–10%; 25; 30
table, of colored cotton 25; 30; 30; 35
General Rate per lb. 4c.
table, of wool.....30; 40; 40; 40
and per lb. —; 32½c.; 32½c.; 35c.
Cow ease in packages not over 3 lbs. gross
5; 22½; 22½; 25
otherwise Free; 7½; 15; 15
Crabs, devilled.....17½; 40; 40; 40
alive.....15; 20; 20; 25
Craft, water-borne (see vessels).....15; 25; 25; 25
Cranberries .....Free; 10; 15; 20
The General Tariff Rate shall not be less than 2½c. per lb., the weight of the packages to be included in the weight for duty.
Cranes as machinery.....10; 25; 27½; 35
derricks and stump pullers, n.o.p. 10; 25; 27½; 35
Crapes, black.....10; 17½; 17½; 20
other, according to material.
Crayons, chalk 10; 20; 35; 35
Crayons or pencils, soap-stone..... 10; 35; 35; 35
Cream freezers, iron.....10; 25; 27½; 35
Cream separators, materials for, when imported for the manufacture thereof.....Free
sizing and enamel sizing 5; 7½; 7½; 10
of tartar in crystals or argols.....Free; 10; 10; 10
other, n.o.p (no S T. see p 702)...15; 20; 25; 25

Cream of Tartar, powdered.....Free; 17½; 25; 25
Cream of wheat (see food prepared).
Creoline, antiseptic and disinfectant, non-alcoholic.....20; 27½; 40; 40
Creoline, if dry (see med. prep.).....17½; 20; 25, 25
n.o.p. (see med. prep.).....60; 60; 60; 60
Crepe, wool used as hair, curled or dyed, n.o.p. 12½; 17½; 17½; 20
Cresca potpourri (nuts and raisins) in glass jars, contents, per lb...3c.; 3½c.–10%; 3½c.; 4c.
Crocks, earthen or stoneware.....20; 30; 30; 35
Crossings, and intersections for railways 15; 25; 25; 30
Crowbars.....10; 27½; 35; 35
Crucibles, clay, platinum, or plumbago Free; 15; 15; 15
Crushers (see ore), used exclusively in mining metallurgical or quarrying operations 5; 17½; 20; 25
Crushers, n.o.p.....10; 25; 27½; 35
Crust oil leather, for use in manufacturing chamois leather.....Free; 27½; 27½; 27½
Crutches or specially constructed staffs for a cripple (no S.T.).....Free
Cryolite (ore).....Free
Crystal glass tableware.....10; 25; 30; 32½
Cubic nitre or nitrate of soda when imported for use as a fertilizer or as a flux in the reduction of electrolytic copper slimes or for use in the curing and pickling of meats or for use in the manufacture of vitreous glazes and enamel frits or when imported by the manufacturer of explosives for use exclusively in the manufacture of explosives in their own factories...Free
Cucumbers, n.o.p. (see "vegetables").
Cucumbers, salted or pickled.....15; 22½; 32½; 35
Cue-racks and tips.....17½; 30; 30; 35
Cues, billiard 17½; 30; 30; 35
Cuff buttons not Jewellery.....20; 30; 35; 35 and 5c. per gross
Cuffs, zylonite, zyolite or celluloid...Free; 20; 20; 25
Cullet, glass, broken glass.....Free
Cultivators, harrows, horse-rakes, seed-drills, manure-spreaders and weeders and complete parts thereof (no S.T.).....Free; 7½; 7½; 25
Articles which enter into the cost of goods enumerated above (see articles).....5; 5; 6; 6
Also rolled iron or steel in bars, coils or rods and pig iron when used in the manufacture of goods enumerated above (no S.T.) ...Free
Cups, brass, being rough blanks, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use exclusively in the manufacture of such articles in their own factories.....Free
Cups won as prizes in competition.....Free
Curling stones and handles therefor Free; 7½; 7½; 10
Currant bushes (no S.T.).....Free; 2; 2; 2½
Currants, green fruit.....Free; 10; 15, 20
dried, per lb.....Free; 4c.; 4c.; 4c.
When in packages 2 lbs. or less, weight of packages to be included in weight for duty. From Australia and South Africa.....Free
Curry powder, per lb.....3c and 7½; 10; 10; 10
Curtain stretchers.....20; 27½; 27½; 30
Curtains, made up.....according to material
bamboo.....according to material
Curtains, wholly of cotton, n.o.p.....25; 30; 30; 35
General Rate per lb. 4c.
Curtains, n.o.p.....According to material
Custard powders, containing sugar or not, per lb. ½c.....and 15; 30; 35; 35
Cutch.....Free
Cutlery of iron or steel, plated or not:
Table knives and table forks.....15; 30; 30; 35
Pen knives, jack-knives and pocket knives of all kinds.....Free; 30; 30; 30
Knives n.o.p.....Free; 30; 30; 30
Spoons.....15; 30; 30; 35
Scissors and shears, blank, of iron or steel in the rough, not ground or otherwise manufactured.....Free; 7½; 7½; 10
Scissors and shears, n.o.p.....Free; 30; 30; 30
Razors.....Free; 30; 30; 30
Safety razor blades.....—; 25; —; —
Cutters (vehicles).....Free; 10; 10; 15
bone.....10; 25; 27½; 35
Cutters, fodder or feed.....Free; 7½; 7½; 25
straw, steel for, not tempered or ground, nor further manufactured than cut to shape...Free
Cutting machines, coal, and complete parts, for mining operations, percussion.....5; 17½; 20; 25
Cuttings, iron or steel, wrought, refuse (see scrap), per ton.....Free
Cuttings—trees, shrubs, vines, plants, roots, generally known as nursery stock or florists stock, n.o.p.....12½; 17½; 17½; 30
Cyanamid or lime nitrogen.....Free
Cyanide mixture.....Free
Cyanide of Sodium.....Free
All materials, including parts, entering into cost of manufacture of.....Free
Cyanide of Potassium.....Free
All materials, including parts, entering into cost of manufacture of.....Free
Cyanogen, double salts of.....15; 20; 25; 25
Cyanogen bromide.....Free
Cyclometers.....7½; 17½; 25; 30
Cylinders for phonographs, graphophones, gramophones.....20; 27½–10%; 27½; 30
Cylinders or records specially made for use in the study of languages, under such regulations as may be prescribed by the Minister .....Free
Cylinders, steel gas containers.....Free; 20; 20; 25
Cylinder shaving machine.....10; 12½; 20; 25

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Dahlia bulbs.....15; 22½–10%; 22½; 25
Dahlias, florist stock.....15; 22½–10%; 22½; 25
Damask, uncoloured, cotton, n.o.p. 20; 20; 22½; 27½ and per lb. —; 3c.; 3½c.; 4c.
coloured, in the piece.....20; 27½; 27½; 32½ and per lb. —; 3½c.; 3½c.; 4c.
Dates, dried, unpitted in bulk.Free; ½c.; ⅔c.; ⅔c.
filled with candy, per lb.....½c and 15; 30; 35; 35
filled with nuts or raisins 1c.; 1¾c.–10%; 1¾c.; 2½c.
in air-tight packages, the weight of the package included in the weight for duty. per lb. 2c.; 3c.; 4c.; 5c.
Australian Treaty, 1c. per lb.
Dates, n.o.p.....1c.; 1¾–10%; 1¾; 2½
When in packages weighing two pounds each or less, the weight of such packages to be included in the weight for duty.
Deadening material, hair between asbestos and paper (hair being of chief value)..30; 40; 40; 40 and per lb. —; 32½c.; 32½; 35c.
Deals, planed, jointed or tongued and grooved (see boards).....10; 10; 22½; 25
Decalcomania paper not printed when imported by manufacturers of decalcomania transfers to be used in their own factories in the manufacture of decalcomania transfers.....Free
Decalcomania transfers, when imported for use exclusively in the manufacture of vitreous enamelled products or of tableware of china, porcelain, semi-porcelain..Free; 10–10%; 10; 12½
Decalcomania transfers, n.o.p...12½; 20; 22½; 22½
Deer tongue (powdered).....Free; 17½; 25; 25
crude.....Free
heads, mounted.....15; 20; 25; 25
Degras for leather, fit only for such use.....Free
Dehydrated sulphate of copper for agricultural or spraying purposes.....Free
Demijohn, earthen or stoneware.....20; 30; 30; 35
glass.....15; 27½; 30; 32½
Dental brushes, dental apparatus.....15; 30; 30; 40
Dental cement, oxpara liquid.....15; 20; 25; 25
Dental cement, oxpara powder.....15; 20; 25 25
Dental engines, electric.....Free; 30; 30; 35
Dental instruments.....Free; Free; Free; Free
Dental switchboards.....15; 25; 25; 30
Dermax (see med. prep.).....60; 60; 60; 60
Designs or models of carpets on separate sheets of paper.....Free
Designs, paper, for oilcloth and linoleum, to be used as models in the manufacture of such articles.....Free

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Designs, plates and engravings of, for the use of architects, when having a title page; and properly numbered pages, and an index corresponding therewith, so as to form a volume, whether bound or unbound.....Free

Dextrine, and combinations or preparations of starch and dextrine without admixture of foreign material, n.o.p.
per pound ½c.; 1c.; 1c.; 1½c.

combinations or preparations of starch and dextrine with admixture of foreign material, n.o.p., which, when mixed with cold water, do not form an adhesive paste.
per pound 1c.; 2c.; 2c.; 2½c.

Dextrine, dry.....5; 7½; 7½; 10

Dextrine, granular.....15; 20; 25; 25

Dextrose (glucose) solutions, prepared for parenteral administration in therapeutic treatments; component materials and articles to be used in making such preparations.....Free

Diabetic breads and biscuits, under regulations of the Department of Health...Free; 7½; 7½; 10

Diagnostoset, consisting of Tele-Vaginalite, complete.....Free

Diagrams, wall, natural history, for schools, etc., universities and public museums.....Free

Diamond drills, not including the motive power (see mining machinery).....Free; 10; 10; 10

dust or bort for borers (No S.T.).....Free

black, for borers.....Free

Diamonds, unset.....Free

set.....25; 35; 37½; 45

Diamonds, industrial.....Free
(No W. E. Tax or S.T.)

imitations of, unset.....7½; 10; 10; 10

glaziers.....15; 20; 25; 25

Diaries, pocket.....22½; 27½; 32½; 35

Diathermy apparatus or machine Fischer Hospital—designed and adapted for use only by physicians for diagnostic and therapeutic purposes.....Free

Dice (mfrs. of Bone).....15; 20; 25; 25

Dictaphones.....15; 27½–10%; 27½; 30

Dictating Machines.....10; 12½; 20; 25

Dictionaries.....Free; 10; 10; 10

Dies, according to material.

Dies, wire drawing in the rough, not being complete parts of machinery, and materials and articles entering into their manufacture.
Free; 10; 10; 35

Diesel and semi-diesel engines and complete parts n.o.p.....Free; 20; 25; 30

Digesters for pulp mills.....10; 25; 27½; 35

Digestic tankage, refuse meat to be used as a stock food.....15; 20; 25; 25

Diggers, post hole.....Free; 7½; 7½; 25

potato, and other agricultural implements, n.o.p.....Free; 7½; 7½; 25

Discs for engravings copper rollers, etc. (see blanketing and lapping).....Free

Disinfecting or dipping material of all kinds for use only in the producing or manufacturing preparations provided for in tariff items 209b and 219a under regulations prescribed by the Minister of National Revenue.....Free

non-alcoholic preparations and materials for manufacturing of disinfecting, dipping or spraying solutions, n.o.p. (no S.T.)
Free; 7½; 15; 15

non-alcoholic preparations or chemicals, such as are used for disinfecting, dipping or spraying, when in packages not exceeding three pounds each, in weight, the weight of such packages to be included in the weight for duty.....5; 22½; 25; 25

Distillers' dried solubles obtained from the liquid residue remaining after the alchohol has been removed in the process of distilling grain or molasses mash, when imported without admixture for use exclusively in the manufacture of feeds for livestock, poultry or fur-bearing animals, under such regulations as the Minister may prescribe.....Free

Ditch excavating machines, round wheel or vertical or ladder boom, chain and buckle type for digging vertical or sloping bank ditches, and complete parts thereof.....Free; 10; 10; 15

Dog collars.....17½; 22½; 27½; 30

Dog grass.....Free

Dogs n.o.p.....Free; 20; 20; 25

Dogs for improvement of stock subject to regulations as to pedigree certificate, etc.....Free

Dogs for theatrical purposes 75 cents each without provision for refund of duty.

Doll carriages, of a type suitable for carrying infants.....15; 30; 30; 35

Doll carriages, small light carriages, unsuitable for carrying infants.....10; 30; 30, 40

Dolls and toys of all kinds, n.o.p.....10; 30; 30; 40

Chase's Hospital.....Free

Dolomite, calcined.....15; 20; 25; 25

Domestic refrigeration completely equipped or not, other than electric.....20; 25; 27½; 30

Domestic refrigerators, electric.....20; 25; 35; 40

Domestic washing machines, with or without motive power incorporated therein, and complete parts of washing machines....15; 25; 25; 35

Domestic water pumps—hand or power.
Free; 25; 25; 30

Donations, casual, sent by persons abroad to friends in Canada, not being advertising matter, tobacco or alcoholic beverages, when the value thereof does not exceed five dollars in any one case.....Free
Exempt from 10% War Exchange Tax.

Donations of clothing and books, for charitable purposes and photographs, not exceeding three, sent by friends and not for the purpose of sale (no sales tax).....Free
Exempt from 10% War Exchange Tax.

Door knobs, china, unmounted...12½; 20; 20; 22½
n.o.p. according to material.

Doors for safes or vaults.....10; 30–10%; 30; 35

Doors, wire.....20; 27½; 27½; 30

Doors, wood.....17½; 20; 22½; 25

Doors, wooden, of a height and width not less than 6 feet and 2 feet respectively
Free; 22½; 22½; 25

Douches, electric.....15; 25; 25; 30

Doylies n.o.p.....According to material

Drafts, unsigned.....22½; 27½; 32½; 35

Dragon's blood.....Free

Drain pipes, n.o.p.....20; 30; 32½; 35

Drawings and sketches of garments or of boots and shoes, but not including patterns, when imported in single copies by manufacturers of garments or boots and shoes and shoe patterns.....Free

Drawings, n.o.p.....12½; 20; 22½; 22½

Drawings of applications for patents.....Free

Drays and sleighs, freight n.o.p. and complete parts thereof.....Free; 25; 25; 25

Dredges (see vessels).....15; 25; 25; 25

floating, elevators and machinery of, for alluvial gold mining.....Free

Dress goods, wool (see wool woven fabrics)

Dress shields, waterproof cotton....25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.

Dress stays, flat wire for (see steel wire, flat)
Free; 5; 5; 5

Dressine.....5; 7½; 7½; 10

Dressing, shoe, harness and leather
12½; 22½; 25; 27½

Dressings, antiseptic surgical.....12½; 20; 25; 35

Driers, japan and liquids, per gal.....10; 20; 25; 30
and per gal. 15c.; 15c.; 20c.; 20c.

Drikar.....According to material

Drilling machinery, well, of a class and kind not made in Canada.....Free

Drills, diamond (see mining mach'y).....Free

rotary coal and core (see mining mach'y)
Free; 10; 10; 10

seed.....Free; 7½; 7½; 25

Drills, twist, iron or steel.....10; 27½; 35; 35

Drugs and chemicals, n.o.p.....15; 20; 25; 25

Drugs, herbs, leaves, barks, which are non-edible, imported in small packages, of a kind produced in Canada.....15; 20; 25; 25

Drugs, such as barks, flowers, roots, beans, berries, balsams, bulbs, fruits, insects, grains, gums and gum resins, herbs, leaves, nuts, fruit and stem weeds—which are not edible and which are in a crude state and not advanced in value by refining or grinding, or any other process of manufacture, n.o.p.....Free

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Drugs, all other, class or kind not produced in Canada.....Free; 17½; 25; 25
Drums, ear, under regulation prescribed by the minister.....Free
Drums of iron, containing soda, and destroyed to release the goods.....Free
Dry plates, photographic..... 15; 27½; 27½; 30
old negative used in the m'f'g of dry plates. 15; 20; 25; 25
Dry red lead; orange mineral; antimony oxide, titanium oxide, and zinc oxide such as zinc white and lithopone; white pigments containing not less than 14 per cent by weight of titanium.....Free; 15; 15; 15
Duck, seamless linen, in circular form for use in manufacturing hose pipe.....22½; 27½; 27½; 35
cotton, of a class or kind not made in Canada Free; 10; 10; 10
Ducks, natural, stuffed.....15; 20; 25; 25
Dunnage bags of cotton with nickel handles. 15; 30; 40; 40
Dusters, feather.....15; 30; 30; 40
Dyeing articles—Non-edible seeds, beans, nuts, berries, plants, weeds, barks, and woods, in a crude state or chipped or ground, and extracts and preparations thereof, and chemical compounds adapted for dyeing or tanning; tumeric, nutgalls and extracts thereof; indigo, indigo paste and extracts of; aniline and coal tar dyes, soluble in water, in bulk or packages of not less than one pound weight; aniline oil, crude, alizarin and artificial alizarin; annato, liquid or solid; iron liquor, being solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminum prepared from pyroligneous acid and adapted for dyeing and calico printing.....Free
Dyeing, books on.....Free
Dyeing machines for textile fabrics of a class or kind not made in Canada.....Free; 5; 5; 10
Dyes, aniline, and coal tar, soluble in water, in bulk or packages of not less than one pound weight.....Free; 10; 10; 10
Provided that when such dyes are permitted entry into the United Kingdom, by license under section (2) of the Dye-Stuffs Act, 1920, they shall be free of duty.
Dynamos, electric, generators and transformers 25; 25; 33⅓; 37½

E

Ear Drums, under regulation prescribed by the Minister.....Free
Earth, fuller's, in bulk only, not prepared for toilet or other purposes.....Free
Earthenware, n.o.p.....20; 35; 35; 35
demijohns, churns and crocks.....20; 30; 30; 35
figures.....Free; 27½–10%; 27½; 30
fittings for sewer pipes.....20; 30; 30; 35
stilts and spurs for manufacture of.....Free
tiles or blocks for mosaic flooring.15; 27½; 27½; 30
tiles, n.o.p..... 20; 30; 32½; 35
tiles for roofing purposes.....Free; 32½; 32½; 35
Baths, bathtubs, basins, closets, closet seats and covers, closet tanks, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p. 15; 27½; 35; 35
Earths, crude only.....Free
Earths, ochrey.....5; 15; 15; 15
Effects, household and personal, British subjects dying abroad (see apparel) (no S.T.).....Free
Exempt from 10% War Exchange Tax.
Egg albumen, per lb.....5c.; 10c.; 10c.; 11c.
Australian Treaty, 4c. per lb.
New Zealand Treaty, 5c. per lb.
graders.....Free; 5–10%; 5; 10
Egg nutrine, weight of packages included, ½c. per lb. and.....15; 30; 35; 35
Eggo.....15; 20; 25; 25
Egg Whites, frozen or not, imported separately, per lb.....5c.; 10c.; 10c.; 11c
Australian Treaty, 4c. per lb.
New Zealand Treaty, 5c. per lb.
Egg Yolk, n.o.p., per lb.....5c.; 10c.; 10c.; 11c.
Australian Treaty, 4c. per lb.
New Zealand Treaty, 5c. per lb.
Egg Yolks in bulk, preserved with salt, per lb. 5c.; 5c.; 10c.; 11c.
Eggs, fish, for propagating purposes.....Free
Eggs, per dozen (no S.T.).....2c.; 15c.; 5c.; 10c.
Under Australian & New Zealand Treaty free during the months of January and February, British Preferential rate during the other months of the year.
Eggs must have certificate from Dept. of Health
Eggs, white, not in the shell, frozen or not per lb. 5c.; 10c.; 10c.; 11c.
Eggs, whole, egg yolk or egg albumen, frozen or otherwise prepared n.o.p. whether or not sugar or other material be added per lb. 5c.; 10c.; 10c.; 11c.
Australian Treaty, 4c. per lb.
from New Zealand.....5c.
Elastic, round braid.....20; 32½–10%; 32½; 35
Elastic rubber thread, not covered..Free; 10; 10; 15
Elastic stocking.....according to material
Elastic webbing over 1 inch wide but not exceeding 12 inches in width, imported by manufacturers for use in their own factories 12½; 20; 20; 25
Elastic webbing woven or braided with frill attached to the edge thereof not exceeding 12 inches wide.....20; 32½–10%; 32½; 35
Elder wine (see wines of all kinds, n.o.p.).
Electric apparatus and complete parts thereof, n.o.p.....15; 25; 25; 30
Electric and galvanic batteries.....15; 25; 25; 27½
Electric batteries, storage, composed of plates measuring not less than 11 inches x 14 inches and not less than ¾ inch in thickness and complete parts thereof.....Free; 25; 25; 27½
Electric dental engines.....Free; 30; 30; 35
Electric detonator caps.....10; 27½; 27½; 30
motors.....15; 25; 33⅓; 37½
Electric dry shaving machines, of a class or kind not made in Canada, for use in removing human hair and complete parts thereof Free; Free; Free; 10
Electric dynamos or generators and transformers and complete parts thereof, n.o.p.15; 25; 33⅓; 37½
Electric flame proof switch gear, for use underground in coal mines, and complete parts thereof.....Free; 20; 20; 30
Electric light carbons or carbon points, of all kinds n.o.p.....22½; 32½; 32½; 35
and per lb.....— 20c.; 20c.; 20c.
Electric light fixtures, or metal parts thereof. 20; 27½; 30; 30
Electric machines for separating etc., iron ores, (see mining machinery).....Free; 10 10; 10
push buttons (for bells).....15; 25; 25; 30
Electric sad irons.....15; 25; 25; 27½
Electric or gas welding apparatus, and parts thereof, not including motors.....Free; 20; 25; 30
Electro-plated ware, n.o.p.....17½; 30; 33⅓; 45
Electrotypes, advertising (see stereotypes), per sq. in.....1c.; 1¼c.; 1¼c.; 1½c.
Electrotypes, advertising matrices and copper shells for (see stereotypes), per sq. in. 1c.; 1¼c.; 1¼c.; 1½c.
Electrotypes, for periodical publications enjoying second class mailing privileges, the pages of which are regularly bound, wire stitched or otherwise fastened together....Free; Free; Free; 25
Electrotypes, n.o.p. (see stereotypes, n.o.p.), per sq. in.....⅛c.; ⅛c.; ⅛c.; ⅛c.
n.o.p., matrices and copper shells for (see stereotypes, n.o.p.), per sq. in.. ⅛c.; ⅛c.; ⅛c.; ⅛c.
Elevators for floating dredges, gold mining (see machinery, alluvial gold mining).....Free
Elixirs, alcoholic, n.o.p., per gal.....$3.00 and 30; 30; 30; 30
Embalming fluid (containing more than 40% proof spirits)..... $3.00 per gallon; 30; 30; 30; 30
Ex Embroidery and lace, whether containing tinsel or not, nettings and bobbinet, n.o.p. 22½; 32½–15%; 32½; 35
Embroideries, lace, nets, nettings, bobinet, n.o.p., fringes and tassels wholly of cotton 20; 27½; 27½; 30
and per lb. —; 3½c.; 3½c.; 4c.
Embroideries, n.o.p.....22½; 32½–15%; 32½; 35

Embroidery silk 15; 22½; 22½; 25
Emery in bulk, crushed or ground ..... Free
manufactures of 10; 22½; 25; 30
paper or cloth 12½; 20; 22½; 25
wheels 10; 22½; 25; 30
Enamel, jewellers' 15; 20; 25; 25
Enamel, sizing 5; 7½; 7½; 10
Engineering books on ..... Free
Engine guides and Tractor hitches. Free; 7½; 7½; 25
steam, all others 15; 25; 25; 30
traction, for road making 15; 25; 25; 30
Engines, air cooled internal combustion, of not greater than 1½ h.p. rating, and complete parts thereof ..... Free; 20; 25; 30
Engines, Automobile and complete parts, n.o.p. Free; 25; 25; 35
Engines, diesel and semi-diesel engines, and complete parts thereof, n.o.p. ..... Free; 20; 25; 30
Engines, diesel and semi-diesel marine, not made in Canada ..... Free
Engines, gasoline, n.o.p. 15; 25; 25; 30
blast furnace blowing (mining machinery) ..... Free
kerosene, marine 15; 25; 25; 30
Engines to be used exclusively in the propulsion of boats bona fide owned by individual fishermen for their own use in the fisheries, under regulations prescribed by the Minister of National Revenue ..... Free; 12½; 12½; 15 (certificate of use to be subscribed on face of entry.) (No S.T. also none on material used in the manufacture of goods of this item or consumed in the process of manufacture not to include plant equipment.)
Engines and complete parts thereof, when imported for use only in the equipment of aircraft ..... Free; 25; 25; 27½
Engines, complete parts of, or repairs of engines enumerated in item 440 M. ..... Free; 10; 12½; 15
Engines, traction or portable, for farm purposes, n.o.p. ..... Free; 15; 15; 25
Engines, gasoline, traction, for farm purposes, and finished parts ..... Free
Engravings or designs (architects) ..... Free
Engravings, or prints or proofs from transfers and similar works of art, n.o.p. 12½; 20; 22½; 22½
Engravings, see also "plates".
Envelopes 20; 27½; 32½; 35
Epsom salts 15; 20; 25; 25
Esparto grass (Spanish) ..... Free
Essences, alcoholic, n.o.p., per gal. $5.00; $10.00; $10.00; $10.00 and 30; 30; 30; 30
n.o.p. (see medicinal preparations).
Essential oils, n.o.p. ..... Free; 7½; 7½; 7½
Etchings, artists' proof, unbound, such as are printed by hand from plates or blocks etched or engraved with hand tools and not such as are printed from plates or blocks etched or engraved by photochemical or other mechanical processes ..... Free
Ether, nitrous, per gal., $3.00 and 30; 30; 30; 30
sulphuric ..... Free; 20; 25; 25
Ethylene glycol, when imported by manufacturers of synthetic resins, for use exclusively in the manufacture of synthetic resins, in their own factories ..... Free
Ethylene glycol, when imported by manufacturers of explosives, for use only in the manufacture of such articles in their own factories. Free
Ethylene glycol, when imported by manufacturers of anti-freezing compounds, or explosives, to be used exclusively in the manufacture of anti-freezing compounds in their own factories ..... Free
Ethyl chloride and ethylene of a class or kind not made in Canada, when imported in good faith for the use of any public hospital ..... Free
Ethyl, nitrate, per gal. $3.00, and 30; 30; 30; 30
Exchange, bills of, unsigned 22½; 27½; 32½; 35
Exhibition, articles and animals (see animals for exhibition) (see Goods Imported Temporarily). Free
Exempt from 10% War Exchange Tax.
Explosives, glycerine for (see glycerine) ..... Free
n.o.p., per lb. ..... 1¾c.; 2¼c.; 2¼c.; 2½c.
powder blasting, mining per lb. 1½c.; 1¾c.; 1¾c.; 2c.
powder, cannister, cannon, musket, rifle, Sporting ..... per lb. 2c.; 2¾c.; 2¾c.; 3c
Extracts, alcoholic n.o.p. (spirits), per gal. $5.00; $10.00; $10.00; $10.00 and .. 30; 30; 30; 30
Extracts, non-alcoholic, n.o.p. 15; 20; 25; 25
for dyeing and tanning (see dyeing articles) Free
Extracts of meats and fluid beefs, not medicated 10; 30; 30; 35
Australian Treaty 10%
Under New Zealand Treaty (except tongues and kidneys which are rated at 15%, but not more than 3c. per lb. 15%
Extract of coffee, n.o.p., and substitutes, per lb. ..... 5c ; 7c.; 7c.; 7c.
Extract of lemon peel 20; 35–10%; 35; 35
Extract of malt, alcoholic medicinal n.o.p. more than 2½% and less than 40% proof spirits 60; 60; 60; 60
Extract of malt flour containing less than 50 per centum in weight of malt; malt syrup or malt syrup powder; extracts of malt, fluid or not; grain molasses — all particles in this item upon valuation without British or foreign excise duties, under regulations prescribed by the minister, per pound ..... —; 5c.; 5c.; 10c. and 25; 30; 30; 35
Extract of malt, non alcoholic, for medical or baking purposes, n.o.p. .... per lb. —; 5c.; 5c.; 10c. and 25; 30; 30; 35
Extraline (animal stearine) per lb. 1½c.; 1¾c.; 1¾c.; 2c.
Eyeglass frames and metal parts, n.o.p. 15; 17½; 17½; 20
metal parts, unfinished, for the manufacture of spectacle and eyeglass frames. Free; 5; 5; 5
Eyeglasses and lenses for .20; 27½–10%; 27½; 30
Eyeglasses, contact, or lenses, designed to be worn in direct contact with the human eye under the lid ..... Free
Eyelets, corset and shoe ..... Free
Eye shades ..... According to material

F

Fabrics, alpaca linings ..... Free; 20; 20; 25
Fabrics, coated or impregnated, wholly of cotton, n.o.p. 25; 30; 30; 35
General Rate, per lb. 4c.
Fabrics, coated or impregnated, composed wholly or in part of vegetable fibre, but not containing silk, artificial silk, nor wood, n.o.p. .. 25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
Fabrics, cotton, grey, unbleached, mercerized not colored, n.o.p. 15; 17½; 20; 25
and per lb. —; 3c.; 3½c.; 4c.
Fabrics, cotton, bleached or mercerized, not colored, n.o.p. 20; 20; 22½; 27½
and per lb. —; 3c.; 3½c.; 4c.
gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch 12½; 27½; 27½; 32½
and per lb. —; 3½c.; 3½c.; 4c.
Fabrics, melton cloth, imported by manufacturers of tennis balls for use in the manufacture of tennis balls, in their own factories Free; 35; 35; 40
and per lb. —; 30c.; 30c.; 35c.
Fabric, wholly of cotton for covering books. 15; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
Fabrics with cut weft pile, wholly of cotton or of cotton and artificial silk. British Preferential Tariff 5%
Fabrics, woven, wholly or in part of vegetable fibres, and all such fabrics with cut pile, n.o.p. not including silk, artificial silk or wool 20; 27½–10%; 27½; 30
woven dress linens containing not more than 15% by weight of cotton yarns for decorative effect ..... Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.
woven or braided, not exceeding twelve inches in width, wholly or in part of vegetable fibres, n.o.p. not to contain silk, artificial silk nor wool 22½; 27½; 27½; 35
Fabrics, wholly of jute, n.o.p. .... Free; 22½; 22½; 25
woven fabrics, in the web, wholly of flax or hemp, not to include towelling and glass cloth of crash or huck, with or without

lettering or monograms woven in, nor table cloths and napkins of crash with colored borders ..... Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c

Articles wholly of flax or hemp, such as sheets, pillow cases, table cloths and napkins, towels and handkerchiefs, but not to include towels or glass cloths of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with colored borders..... Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.

Fabrics, slipper cloth, woven, napped on one or both sides, wholly or in part of wool, not to contain silk or artificial silk, weighing not less than 22 ounces per square yard, when imported by manufacturers of indoor footwear, to be used exclusively in the manufacture of such articles in their own factories. Free; 35; 35; 40
General Rate per lb. 35c.

Towelling and glass cloths of crash or huck, with or without lettering or monograms woven in, table cloths and napkins of crash with colored borders, in the web, wholly of flax or hemp; woven fabrics, in the web, composed in part of flax or hemp, not containing silk, artificial silk, nor wool..22½;30;30;35
and per lb. 3c.; 3½c.; 3½c.; 4c.

Towels and glass cloths of crash or huck, with or without lettering or monograms woven in, table cloths and napkins of crash with colored borders, wholly or in part of flax or hemp, not containing silk, artificial silk, nor wool..... 25; 30; 30; 35
and per lb. 3c; 3½c.; 3½; 4c.

manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n.o.p.; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings and felt cloth, wool, worsted etc., n.o.p.
30; 40; 40; 40
and per lb. —; 32½c.; 32½c.; 35c.

Under New Zealand Treaty travelling rugs of wool.....30%

Fabrics, wholly or in part of artificial silk or similar synthetic fibres produced by chemical process, not to contain wood, not including fabrics in chief part by weight of silk n.o.p.
27½; 40–10%; 40; 45
per lb. —; 40c.; 40c.; 40c.

Fabrics, wholly of cotton, not bleached, mercerized or coloured, when imported by manufacturers of cotton bags when used exclusively in the manufacture of cotton bags in their own factories .....Free

Fabrics, coated or impregnated n.o.p.
(*a*) Composed wholly or in part of silk
27½; 30; 30; 45
(*b*) Composed wholly or in part of artificial silk or similar synthetic fibres produced by chemical process but not containing silk.....30; 40; 40; 50

Fabrics, plush, not over twenty-four inches wide or less wholly of silk or artificial silk, but not containing wool.....17½; 32½–25%; 32½; 35c

Fabrics, plush, over 24 inches in width with pile, wholly of silk or artificial silk, but not containing wool..... 17½; 32½–10%; 32½; 35

Fabrics, silk, not over 26 inches in width
22½; 40–10%; 40; 45
and per lineal yard —; 10c; 10c.; 10c.

silk, over twenty-six inches wide
22½; 40–10%; 40; 45
and per lineal yard —; 10c; 10c.; 10c.

of which silk is the component material of chief value, when imported by manufacturers of neckties for use only in the manufacture of such articles in their own factories
17½; 20–10%; 20; 20

Fabrics of wool or of cotton and wool, commonly described and sold as lustres, mohair, alpaca and Italian linings. ..... Free; 20; 20; 25

filter press cloth of wool.....20; 35; 35; 40
and per lb. —; 30; 30c.; 35c.

woven fabrics, composed wholly or in part of yarns of wool or hair, commonly known as billiard cloth..... Free; 35; 35; 40
and per lb. —; 30c.; 30c.; 35c.

woven cord tire fabric, wholly or in chief part by weight of artificial silk or similar synthetic fibres, not to contain silk nor wool, coated with a rubber composition, when imported prior to July 1st, 1941, by manufacturers of rubber, to be incorporated by them in pneumatic tires, in their own factories.....Free; 15; 15; 25

False faces (paper masks).....20; 27½; 32½; 35

Fanning Mill.....Free; 7½; 7½; 25

Fans.....20; 27½–10%; 27½; 30

Farina, Dutch, per lb..... 1c.; 2c : 2c.; 2c.
Weight of packages to be included in weight for duty.

Farina, in packages not exceeding 25 lbs. weight each.....20; 25; 27½; 27½

Farina, n.o.p.....15; 15; 17½; 20

Farm rollers, and parts thereof...Free; 7½; 7½; 25
wagons, sleds and complete parts..Free; 15; 15; 25

Fashion plates, tailors', mantle-makers' and milliners', when imported in single copies in sheet form with magazines or periodical trade journals.....Free

Fashion plates, n.o.p.....15; 20; 22½; 22½

Fasteners, dome snap of metal for ladies dresses, etc.....15; 27½; 27½; 30

Fasteners, glove, metal.....15; 27½; 27½; 30

Fasteners, slide or hookless.....30; 37½; 37½; 40

Featherbone, plain or covered, in coils
Free; 17½; 17½; 20

Feathers, artificial.....20; 27½–15%; 27½; 27½
in their natural state 10; 12½; 12½; 15
and manufactures of, n.o.p.
20; 27½–15%; 27½; 27½
prepared for advertising purposes
20; 27½–15%; 27½; 27½

Feed cutters.....Free; 7½; 7½; 25

Feeders, automatic (mining machinery) .....Free

Feeds, animal or poultry, soya bean, soya bean oil cake, soya bean oil meal, when imported for use as animal or poultry feeds, or as fertilizer, or when imported for use in the manufacture of animal or poultry feeds or fertilizers. Free

Felloes of hickory or oak, not further manufactured than rough sawn, or bent to shape.....Free
planed on one or both sides....17½; 20; 22½; 25

Felspar, not further than ground...Free; 15; 20; 30
crude.....Free

Felt, adhesive for sheathing vessels.....Free

Felt board.....15; 22½; 25; 35
pressed, for use in the manufacturing of artificial limbs.....Free
pressed of all kinds, in the web, not consisting of nor in combination with any woven, knitted or other fabric or material
15; 22½; 22½; 25
and per lb. 5c.; 17½c.; 17½c.; 20c.
sized and hydraulic pressed, and covered with paper or uncovered, adapted for the manufacture of gun wads.....Free

splint.....15; 22½; 22½; 25
and per lb. 5c; 17½c.; 17½c; 20c.

Felt splint, for use in making moulded splints for medical purposes .....—; 10; —; —
When from the United Kingdom.....Free

Fence posts, (no S.T.).....Free

Fencing, buckthorn, strip (see buckthorn fencing) made from wire not more than .144 inch and not less than 0.40 inch in diameter
Free; 12½; 12½; 15

foils and masks.....10; 27½; 27½; 30

iron or steel, wire, n.o.p.....20; 30; 35; 35

wire, of iron or steel, coated, covered or not, in coils, not less than .144 inch and not less than .080 inch in diameter, with tolerance not to exceed .004 inch, when imported by manufacturers of barbed wire or barbed wire fencing in their own factories
Free; 10; 10; 10

woven or welded, of iron or steel, from wire not more than .144 inch and not less than .080 inch in diameter.....Free; 12½; 12½; 15

Ferment cultures for butter making.....Free

Fermenticide, flavors and colours, for summer drinks..... 15; 20; 25; 25

Fern leaves, not dyed or further m'f'd than dried 15; 20; 25; 25

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Ferns....15; 22½–10%; 22½; 25

Ferro-alloys:

(*a*) Ferro-manganese, spiegeleisen and other alloys of manganese and iron containing not more than 1 per centum, by weight, of silicon—per pound, or fraction thereof, on the manganese contained therein.
Free; 1c.; 1c.; 1¼c.

(*b*) Silico-manganese, silico spiegel and other alloys of manganese and iron containing more than 1 per centum, by weight, of silicon—per pound, or fraction thereof, on the manganese contained therein.
Free; 1½c.; 1½c.; 1¾c.

(*c*) Ferro-silicon, being an alloy of iron and silicon containing 8 per centum or more, by weight, of silicon and less than 60 per centum—per pound, or fraction thereof, on the silicon contained therein.
Free; 1½c.; 1½c.; 1¾c.

(*d*) Ferro-silicon, being an alloy of iron and silicon containing 60 per centum or more, by weight, of silicon and less than 90 per centum—per pound, or fraction thereof, on the silicon contained therein.
Free; 2½c.; 2½c.; 2¾c.

(*e*) Ferro-silicon, being an alloy of iron and silicon containing 90 per centum or more, by weight, of silicon—per pound, or fraction thereof, on the silicon contained therein....Free; 5c.; 5c.; 5½c.

(*f*) All alloys used in the manufacture of steel or iron, n.o.p....Free; 5c.; 5c.; 5c.

Ferrotype plates....10; 25; 27½; 35

Ferrules for umbrellas etc. (see ribs)...Free; 5; 5; 20

Fertilizers, compounded or manufactured, n.o.p. (no S.T.)....Free; 5; 7½; 10
From New Zealand....Free
unmanufactured, including phosphate rock, kainite or German potash salts and German mineral potash; bone-dust, charred bone and bone ash; fish offal or refuse and animal or vegetable manures....Free
articles which enter into the cost of the manufacture of, when imported for use exclusively in the manufacture of fertilizers (no S.T.)..Free
soya beans and soya bean cake for use in the manufacture of fertilizer....Free
mourah meal for use in manufacture of....Free

Fibre, flax and jute, not bleached....Free
flax, machinery to prepare of a class or kind not made in Canada....Free; 5; 5; 10
Mexican....Free
ramie....Free
vulcanized, kartavert, indurated fibre, and like material, and manufactures of n.o.p.
17½; 17½; 22½; 25

Fibres and grasses, other than cotton, further manufactured fibres of raphia and sisal, and flax tow....Free; 17½; 17½; 17½

Fibres, vegetable tampico, and istle....Free

Fibres, vegetable, other than cotton, when imported by manufacturers of brushes for use exclusively in the manufacture of brushes, in their own factory....Free; 5; 5; 7½

Fibrilla, flax fibre and flax tow, not colored, not further manufactured than dried, cleaned, cut to size, ground and sifted....Free

Field rollers and parts....Free; 7½; 7½; 25

Fig paste, unsweetened....2c.; 3¾c.; 3¾c.; 5c.

Figs, dried, in packages of 2 lbs each or less weight of packages included, per lb.
Free; ½c.; ⅔c.; ⅔c.
dried, prepared with sugar....20; 35–10%; 35; 35

Files and rasps....Free; 27½; 35; 35

File ties (wire)....10; 25; 27½; 35

Files, mower, if imported in the form of carborundum stones, not further manufactured than moulded or burned....10; 22½; 25; 30

Filings, iron or steel....15; 20; 25; 25

Fillers, liquid....17½; 25; 27½; 30
n.o.p....12½; 20; 20; 22½

Fillets of cotton and rubber not exceeding seven inches wide, when imported by manufacturers of card clothing for use exclusively in the manufacture of card clothing in their own factories....Free

Film, hypersensitive or supersensitive panchromatic films and infra-red films, unexposed, for aerial photography....Free; 10; 10; 15

Films for photographers' use....Free; 20; 25; 30
for cinematograph or moving picture machines 1⅛ inches and over per lineal foot
1½c.; 2¼c.; 3c.; 3c.
motion picture negatives, made from negative stock, capable of use only for making positive films....10; 27½; 32½; 40

Films for photo engraving and for engraving copper rollers—collodion for use in, when imported by photo engravers and manufacturers of copper rollers....15; 17½; 17½; 17½

Films, exposed, undeveloped, motion picture film of celluloid....10; 27½; 32½; 40

Film, positive, moving picture, less than 1⅛″ in width, n.o.p....Free; 20; 20; 25

Films, positive and negative of periodical publications, regularly issued at stated intervals as frequently as, at least, four times a year, not including catalogues....Free

Films of all widths, silent or sound, positive or negative, and sound discs or records designed for use with such films when certified by the minister as entitled to exemption from custom duty under the Convention for Facilitating the International Circulation of Films of an Educational character under regulation by the Minister....Free
Exempt from 10% War Exchange Tax.

Film of standard width (one and one-eighth of an inch and over) when imported for the sole purpose of having 16 millimetre reproductions made therefrom and provided that the original is re-exported within three months from date of importation....per linear foot Free; 3c; 3c; 3c

Filter papers....15; 22½; 22½; 25

Fingering yarn, wool....15; 20; 20; 22½
and per lb. 6c.; 20c.; 20c.; 22½c.

Finnish oil, n.o.p....10; 20; 25; 30
and per gal. 15c.; 15c.; 20c.; 20c.

Fire-arms....10; 27½; 27½; 30
(Imported only by permit, see page 694)

Fire-arms—guns and rifles, of a class or kind not made in Canada....5; 15; 27½; 30

Firebrick containing not less than ninety per cent of silica; magnesite firebrick or chrome firebrick; other firebrick valued at not less than one hundred dollars per one thousand, rectangular shaped, the dimensions of each not to exceed one hundred and twenty-five cubic inches, for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment. Free

Fire brick, n.o.p., for use exclusively in the construction or repair of a furnace, kiln, or other equipment of a manufacturing establishment
Free; Free; Free; 15

Fire bricks, n.o.p....5; 15; 15; 22½

Fire clay manufacturing of n.o.p..12½; 20; 20; 22½
stove linings....12½; 20; 20; 22½

Fire clay, n.o.p., not further manufactured than ground....Free

Fire clay sleeves....12½; 20; 20; 22½

Fire crackers....Free; 22½; 22½; 25

Fire engines and fire extinguishing machines and chassis for same; complete parts other than chassis parts of the foregoing, n.o.p. Free, 30, 30; 35

Fire extinguishers, hand, and sprinkler heads for automatic sprinkler systems for fire protection....22½; 30; 30; 35

Fire hose, linen, lined or unlined, n.o.p.
15; 32½; 32½; 35

Fire proof blocks....15; 20; 25; 25

Firemen's helmets; safety helmets for industrial purposes; parts of such helmets....Free

Fireproofs and dry colours, n.o.p. 12½; 20; 20; 22½

Firewood.....Free
Fireworks.....Free; 22½; 22½; 25

Fish: anchovies, sardines, sprats, pilchard and herring, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty:
(*a*) When weighing over twenty ounces and not over thirty-six ounces each, per box 3½c.; 5c.; 5c.; 6c.
(*b*) Weighing over twelve ounces and not over twenty ounces each, per box 2½c.; 4c.; 4c.; 4½c.
(*c*) When weighing over eight ounces and not over twelve ounces each, per box, 2c; 3c.; 3c; 3½c
(*d*) When weighing eight ounces each or less, per box 1¼c; 2c; 2c.; 2½c
prepared in oil.....20; 30; 30; 35

Fish, and fishing, books on.....Free
all other fresh, pickled or salted, per lb. (see Packages, page 693).....½c; ½c; ¾c; 1c
boneless, per lb. .....½c; ½c; ¾c; 1c
crabs and clams in sealed containers 17½; 40; 40; 40
dried, per lb.....½c; ½c; ¾c; 1c
eggs for propagating purposes.....Free
halibut, fresh, pickled or salted..½c.; 1c.; 2c.; 2c.
halibut livers, fresh.....Free
herrings, pickled and salted, per lb. ½c; ½c; ¾c; 1c.
(Fish and products thereof not canned or medicated take no S.T. Fish, or products thereof, canned but not medicated take 8c. S.T.).

Fish hooks, for deep-sea or lake fishing, not smaller in size than number 2.0; fishing nets and nettings of all kinds; threads, twines, marlines, fishing lines, rope and cordage of cotton, hemp, manilla or other vegetable fibre, not exceeding one and one-half inches in circumference, to be used for fishing purposes or for the construction or repair of fishing nets; the foregoing not to include such articles used for sportsmen's purposes, and to be subject to such regulations as the Minister may prescribe Free (Manilla fibre used in the manufacture of rope for the fisheries take no S.T.)

Fish hooks, n.o.p. ..... Free; 20; 25; 30

Fish, labels for.....22½; 27½; 32½; 35
lines, of all kinds n.o.p.....Free; 20; 25; 30
lines, gut leaders without hooks .. Free; 20; 25; 30
live, for propagating purposes.....Free

Fish livers, fresh, salted or in preservative medium.....Free
lobsters, alive, n.o.p.....15; 20; 20; 25
lobsters, preserved or prepared, n.o.p. 17½; 27½; 27½; 30
mackerel, per lb. (see pack., p. 693) ½c; ½c; ¾c; 1c
nets, deep sea fishing (see fish hooks).....Free
nets, sportsmen's..... Free; 20; 25; 30

Fish offal (see fertilizers) .....Free
oils.....12½; 20; 20; 22½
other in tin boxes (see fish, anchovies).
oysters, seed or breeding.....Free
oysters in the shell.....17½; 15; 22½; 25
From New Zealand.....15%
oysters, shelled, in bulk, n.o.p. per gallon 7c.; 5c.; 9c.; 10c.
New Zealand Treaty 5c. gal.
prepared or preserved, n.o.p., including oysters.....17½; 27½; 27½; 30
preserved in oil, n.o.p.....20; 30; 30; 35
products, fresh, dried, salted or smoked products of Newfoundland.....Free
refuse (see fertilizers).....Free
salmon, fresh, pickled or salted, per lb., ½c; ½c; ¾c; 1c
shellfish known as Toheroas in sealed tin containers, including liquid contents
From New Zealand..... Free
sardines, etc., in tin boxes (see fish, anchovies).
scallop fresh but not frozen.....15; 20; 20; 25
seines, deep sea (see fish hooks).....Free
shrimps in sealed containers....17½; 27½; 40; 40
skins, (specimens).....Free
smoked, per lb.....½c; ½c; ¾c; 1c
sprats in tin boxes (see fish, anchovies).
trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing reels, bait hooks, and fishing tackle, n.o.p..Free; 20; 25; 30
twines for nets in hanks or coil (see fish hooks) .Free
whitebait and crayfish, canned from New Zealand 15% but not more than 7½c. per lb.

Fisheries, articles, products of the, n.o.p. 15; 20; 25; 25

Fishing bait and hooks, sportsmen's, n.o.p.. Free; 20; 25; 30
rods..... 20; 25; 30; 35

Fittings, earthenware, for sewer pipe 20; 30; 32½; 35
iron or steel, for iron or steel pipe 20; 25; 27½; 30

Fixtures, gas, coal oil, or metal parts of 15; 27½; 27½; 30

Fixtures, electric light, and metal parts thereof 20; 27½; 30; 30

Flags, according to material.

Flagstones, sandstone and all building stone, not hammered, sawn or chiselled, and marble or granite, rough, not hammered or chiselled 10; 12½; 12½; 20

Flagstone and building stone, other than marble or granite, sawn on not more than two sides; marble, sawn or sand rubbed, not polished; granite, sawn; paving blocks of stone Free; 20; 20; 35

Flanges, brass (see piano material).....Free
Flannelette (see cotton fabric).

Flannels, canton, see Cottons, coloured.
canton, white.....20; 20; 22½; 27½ and per lb. —; 3c.; 3½c.; 4c.
wool worsted, over 5 oz.....22½; 35; 35; 40 and per lb.c. 12; 30c; 30c.; 35c.
Under British Preference total duty not to exceed 50c. per lb.

Flasks, glass.....15; 27½; 30; 32½
quicksilver, exported and returned (see articles, etc., exported).....Free
Flax sail twine of hemp and flax used for ships' sails.....Free; 5; 5; 10
woven fabrics, in the web, wholly of flax or hemp, not to include towelling and glass cloth of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with coloured borders..... Free; 30; 30; 35 and per lb. —; 3½c.; 3½c.; 4c.
articles wholly of flax or hemp, such as sheets, pillow cases, table cloths and napkins, towels and handkerchiefs, but not to include towels or glass cloth of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with coloured borders..... Free; 30; 30; 35 and per lb. —; 3½c.; 3½c.; 4c.
towelling and glass cloth of crash or huck, with or without lettering or monograms woven in, table cloths and napkins of crash with coloured borders, in the web, wholly of flax or hemp; woven fabrics, in the web, composed in part of flax or hemp, not containing silk, artificial silk, nor wool 22½; 30; 30; 35 and per lb. 3c.; 3½c.; 3½c.; 4c
towels and glass cloths of crash or huck, with or without lettering or monograms woven in, tablecloths and napkins of crash with coloured borders, wholly or in part of flax or hemp, not containing silk, artificial silk, nor wool..... 25; 30; 30; 35 and per lb..3c.; 3½c.; 3½c.; 4c.
fibre..... Free
manufacturers of, n.o.p. .....25; 30; 30; 35 and per lb. —; —; 1½; 4c.

Flax screenings..... 15; 20; 25; 25
seed, per bush.....7½c; 10c; 10c; 10c

Flax seed oil, per 100 lbs....$1.25; $1.55; $1.55; $1.65
tow.....Free
Flint.....Free
blocks for use as lining for ball mills.....Free
paper.....12½; 20; 22½; 25
stones, ground.....Free
Floating dry docks, imported complete.15; 25; 25; 25
Floats, aluminum.....15; 27½; 30; 30
corkwood.....Free; 17½–10%; 17½; 20
wax.....15; 22½; 22½; 25
Flooring, hardwood, tongued and/or grooved, or jointed, viz. beech, birch, maple and oak.
17½; 17½; 22½; 25
Flooring, mosaic, tiles or blocks of stone or earthenware for.....15; 27½; 27½; 30
Florist stock, viz:—Azaleas, rhododendrons, pot-grown lilacs; hydrangeas and other pot-grown plants, n.o.p.; rose stock and other stock for grafting or budding, n.o.p.; seedling carnation stock, araucarias, bulbs, corms, tubers, rhizomes and dormant roots, n.o.p.; Dwarf Polyantha rose bushes imported or purchased in bond in Canada by florists for *bona fide* forcing purposes in their own greenhouses prior to disposal; laurel and holly foliage, natural or preserved, whether in designs or bouquets or not
Free; 15; 15; 20
Florist stock imports.....subject to regulations and permits issued by Dept. of Agriculture, Ottawa.
Flowers and foliage, natural, cut, whether in designs or bouquets, or not, n.o.p.
Free; 25; 25; 40
Trees, being seedling stock for grafting, viz:—Apple, plum, pear, peach and other fruit trees, and buds and scions for grafting such trees; peach pits for planting purposes ....Free
Trees, n.o.p., viz.:—
Apple.....each Free; 6c; 6c; 7½c
Provided that when imported between September 15th and October 5th, inclusive, the duty under the Intermediate or General Tariff rates shall not be more than 3 cents each.
Pear, plum, cherry, apricot, quince, each Free; 8c; 8c; 9c
Provided that when imported between September 15th and October 5th, inclusive, the duty on cherry trees and on plum trees under the Intermediate or General Tariff rates shall not be more than 3 cents each.
Peach, including June buds each Free; 5c; 5c; 6c
Grape vines, gooseberry and currant bushes or roots.....each Free; 2c; 2c; 2½c
Raspberry, loganberry and blackberry bushes or roots; rhubarb roots each Free; 1c; 1c; 1c
Asparagus roots and strawberry plants each Free; ¼c; ¼c; ¼c
Rosebushes, n.o.p.....each 1½c; 3c; 3c; 7c
Trees, shrubs, vines, plants, roots and cuttings, commonly known as florist or nursery stock, n.o.p.....12½; 17½; 17½; 30
Florist magnolia leaves.....Free; 25; 25; 40
palms (not living).....15; 20; 25; 25
Flour, barley (no S.T.).....20; 27½; 27½; 30
buckwheat, per 100 lbs. (no S.T.)
Free; 45c; 45c; 50c
buckwheat self-raising (see cereal foods),
corn (no S.T.).....15; 20; 25; 25
gluten, a special diabetic food (no S.T.).....15 15; 17½; 20
grain or meal, damaged by water (see breadstuffs) (no S.T.).....15; 25; 22½; 25
malt, containing not less than 50% of malt (see malt), per lb.....½c.; ½c.; ½c; ¾c.
malt, less than 50% of malt (see malt)
25; 30; 30; 35
and per lb. —; 5c.; 5c.; 10c.
potato (see starch), per lb. .... 1c; 2c; 2c.; 2c.
rice, sago and tapioca, per lb (no S.T.),
¾c; 1¼c; 1¼c; 1¼c
rye, per bbl. (no S.T.).....Free; 45c; 45c; 50
wheat, per bbl. (no S.T.).....Free; 50c; 50c; $1.35
Flowers, artificial, suitable for hats,
20; 27–15%; 27½; 27½
artificial n.o.p. according to material.
crude drugs, n.o.p.....Free
cut natural.....Free; 25; 25; 40
pressed, mounted on cards or in books
15; 20; 25; 25
Flues, for marine boilers.....Free
Fluid beef, not medicated.....10; 30; 30; 35
Australian Treaty.....10%
New Zealand Treaty.....15%
Fluor-spar.....Free
Fly Books and parts thereof.....15; 30; 40; 40
Fly Hooks.....Free; 20; 25; 30
Fly sheets, advertising (see advertising), per lb., 5c; 12½c; 12½c; 15c
Not less than —; 27½; 27½; 35
Fodder cutters.....Free; 7½; 7½; 25
Foil, aluminum, less than .005 inch in thickness, plain or embossed.....Free; 30; 30; 30
Foil, aluminum, advertising, printed or embossed.....15; 27½; 30; 30
Foil, tin, n.o.p.....Free
composition (lead coated with tin).....Free
printed.....15; 25; 27½; 30
Foils, fencing.....10; 27½; 27½; 30
Folding machines, printers and bookbinders (see printing presses).....Free; 10; 10; 15
Foloe digitalis (roots).....Free
Fonts, copper.....20; 27½–10%; 25; 30
earthenware.....20; 35; 35; 35
Fonts, soda water, marble.....30; 35; 35; 40
Food, cattle, containing molasses.....15; 20; 20; 20
Foods, milk (n.o.p.) and prepared cereal in packages, not exceeding twenty-five lbs. weight, each (no S.T.).....20; 25; 27½; 27½
Foods, prepared cereal, n.o.p.....15; 15; 17½; 20
Foots of cotton seed oil, recovered by acid treatment, and fit only for the manufacture of soap.....Free
Forestry, books on.....Free
Forged steel rolls, hardened and ground for use exclusively in rolling ferrous on non-ferrous metals.....Free
Forgings of iron or steel, of whatever shape or size, or in whatever stage of manufacture, not less than 12 inches in internal diameter and all other forgings, solid or otherwise, in any degree of manufacture, weighing 20 tons or over.....Free; 20; 27½; 30
Forgings, ingots, cogged ingots, blooms slabs, billets n.o.p. of iron or steel of a class or kind not made in Canada when imported by manufacturer of forgings, in their own factories.....per ton, Free; $3.00; $3.00; $3.00
Fork handles, celluloid moulded into sizes for (see celluloid).....Free
Forks, hay, used with hay carriers.Free; 7½; 7½; 25
pronged.....Free; 7½; 7½; 25
steel (cutlery) plated or not,.....15; 30; 30; 35
table, iron or steel, in the rough (see knife blades).....Free; 7½; 7½; 10
Formaldehyde.....Free
"Formica" with paper base....17½; 17½; 22½; 25
Fossils.....Free
Foundry facings.....15 22½; 22½; 25
Fountain pens.....12½; 25; 25; 27½
Fountain pens, hard rubber, unfinished, in tubes, for use only in the manufacture of fountain pens, imported by manufacturer of such pens.....Free; 15; 15; 20
Fowl, domestic for improvement of stock Free
imported under regulations as to pure bred stock.
Fowls, other, n.o.p.....12½; 15; 17½; 20
Foxes, live.....Free; 20; 20; 25
Framed pictures.....17½; 27½; 27½; 30
Frames, picture and photograph17½; 27½. 27½; 30
on paintings in oil (see paintings)
Frames not more than ten inches in width, clasps and fasteners (not to include slide or bookless fasteners), when imported by manufacturers of purses, chatelaine bags or reticules for use exclusively in the manufacture of purses, chatelaine bags or reticules, in their own factories, under regulations

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

prescribed by the Minister; parts of the foregoing..... Free; 12½; 12½; 20
spectacle and eyeglass and metal parts, (see spectacles). 15; 17½; 17½; 20
Freezers, ice cream, worked by hand. 10, 25; 27½; 35
other, as machinery.....10; 25; 27½; 35
Freight and rate books.....15; 22½; 22½; 25
Frillings and flowers.....according to materials
silk clothing..... 27½; 30; 30; 45
and per oz —; —; 7c; 7c
Fringe, bullion or gold.....Free
Fringes, n.o.p.....22½; 32½–15%; 32½; 35
Fringes, wool and worsted yarns for (see wool)
Frogs, railway 15; 25; 25; 30
Fruit imported under regulations.
Fruit essences, spirituous or ethereal, n.o.p., per gal. $3.00 and 30; 30; 30; 30
Fruit and vegetable grading, washing and wiping machines and combination bagging and weighing machines, and complete parts thereof; machines for topping vegetables, and machines for bunching and/or trying cut flowers, vegetables and nursery stock, and complete parts thereof; not including aluminum parts.....Free; 5; 5; 10
Fruit juices containing more than 25% proof spirits, per gal. $10.00, and (see packages), 30; 30; 30; 30
Fruit juices containing not more than 25% proof spirits, per gal. (see packages), $2.50; $2.50; $2.50; $2.50
Fruit plants, viz.: trees, shrubs, vine plants, roots and cuttings, generally known as florist or nursery stock, n.o.p. 12½; 17½; 17½; 30
Fruit pudding (unsweetened)..... 15; 20; 25; 25
Fruit pulp sterilized, imported in bulk, in barrels, with sugar or not. 1½c.; 2½c.; 2½; 3c.
pulp, other than grape pulp, not sweetened, in air-tight cans or other air-tight packages, per lb.....1½c; 2½c; 2½c; 3c.
Australian, New Zealand and South Africa Treaty.....Free
Fruit seeds, crude drugs, n.o.p. (see drugs).....Free
Fruit juices, n.o.p 15; 15; 25; 25
Australia, New Zealand and South Africa Treaty Free to orange, lemon and passion fruit juices.....Free
Fruit syrups, n.o.p.....15; 20; 25; 25
Fruit trees for grafting, being seedling stock, viz.: apple, peach, plum, pear and other fruit trees, including buds and scions: also peach pits for planting.....Free
(See also "Florist stock")
Fruits, artificial, for hats 20; 27½–15%; 27½; 27½
Fruits, viz.:—plantains, pineapples, pomegranates, guavas, mangoes (no S.T.).....Free
crude drugs, n.o.p.....Free
dried, desiccated or evaporated, n.o.p. Free; 15; 22½; 25
Fruits, fresh, in their natural state, apricots, cherries, cranberries.....Free; 10; 15; 20
Provided that the duty under any tariff less favourable than the British Preferential shall be at no time less than 1½c. per lb., weight of packages to be included in weight for duty.
Peaches, pears, plums or prunes, strawberries, raspberries, loganberries, edible berries n.o.p., quinces and nectarines. Free; 10; 15; 20
Apples, fresh, in their natural state. Free; 15; 15; 20
Grapes, fresh in their natural state, weight of packages to be included in weight for duty.....Free; 1c.; 1½c.; 2c
From South African and Australia.....Free
Fruits, fresh, in their natural state n.o.p. Free; 10; 15; 20
(fruits in natural state take no S.T.)
labels for..... 22½; 27½; 32½; 35
preserved in brandy and other spirits containing not more than 40 per cent. proof spirits in the liquid contents thereof per gallon ..... $2.50 and 60; 60; 60; 60
preserved in brandy or other spirits containing more than 40 per cent. proof spirits in the liquid contents thereof per gal. $10.00 and. 30; 30; 30; 30
Fruits in air-tight cans or other air-tight package, n.o.p., weight of containers included, per lb..... 2c.; 3c.; 4c; 5c.
Australian, New Zealand and South Africa Treaty..... 1c. per lb.
Fruits, prepared, in airtight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:
(*a*) Apricots and pears per lb.....2c.; 3c.; 4c.; 5c.
Ex. a Peaches .....2c; 3½c; 4c; 5c.
(*b*) Pineapples, per pound.....1c.; 3c.; 4c.; 5c.
(*c*) N.o.p. per pound .....2c.; 3c.; 4c.; 5c.
Australian Treaty 1c. per lb. pineapples....Free
South Africa Treaty—Apricots, pineapples, cape gooseberries, plums, figs, quinces, guavas, paw paws.....Free
New Zealand Treaty—Apricots, peaches and pears 1c. per lb.
Fruits and nuts, pickled or preserved in salt brine, oil or any other manner n.o.p. 20; 32½; 32½; 35
Fruits and peels, crystallized, glace, candied or drained; cherries, other fruits of creme de menthe maraschino or other flavour 20; 35–10%; 35; 35
South African Treaty.....20
Fuel of all kinds (no Sales Tax).....
Fuel oils, (see petroleum, crude)
Fur manufacturers, n.o.p. 15; 30; 30; 35
Fur plates, other than China goat plates, wholly or partially dressed but not dyed...15; 30; 30; 35
Fur skins, not dressed.....Free
dressed partially or wholly....10; 15–10%; 15; 15
Provided, that the duty on hare or rabbit skins, under the General Tariff, shall be not less than 72 cents per dozen skins.
Fur tails in the raw state .....Free
Fur tails, n.o.p., also see dressed furs 10; 15–10%; 15; 15
Furs, hatters', not on the skin.....Free
Exempt from War Exchange Tax.
Furnace slag, basic, ground, a fertilizer.....Free
slag, trucks, blast, of a class or kind not made in Canada .....Free
Furnaces, blast, for copper or nickel (see mining machinery).....Free
Furnaces, bullion (see mining machinery).....Free
electric, welded, used in the m'f'g of boilers 10; 25; 27½; 35
Furnaces—heating and cooking apparatus:
for coal or wood..... 15; 25; 25; 50
for gas.....15; 25; 25; 30
for electricity.....15; 25; 25; 30
n.o.p.....15; 25; 25; 30
Furnaces or kilns for mfg. of china...10; 25; 27½; 35
for tempering or annealing.....10; 25; 27½; 35
plumbers', according to material.
Furniture (bequest) (see personal effects).....Free
Exempt from 10% War Exchange Tax.
of wood.....15; 32½; 37½; 45
other than wood.....15; 27½; 37½; 45
settlers' (see settlers' effects).....Free
springs.....15; 27½; 27½; 45
Fuse, not metallic.....Free; 25; 25; 30
Fusil oil (see alcohol, ethyl) per gal. $5.00; $10.00; $10.00; $10 00

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Gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch 12½; 27½; 27½; 32½
and per lb. —; 3½c.; 3½c.; 4c.
Gadnol (See med. prep.).....17½; 20; 25; 25
Gaiters, cotton.....25; 30; 30; 35
and General Rate per lb. 4c.
wool.....30; 40; 40; 40
and per lb. —; 32½c.; 32½c; 35c.
Galleries, light fixtures.....15; 27½; 27½; 30
Galvanic batteries (see electric).....15; 25; 25; 27½
Galvanic belts, not silk.....22½; 30; 30; 45
Galvanized wire, plain twist, 2-ply, 12 or 13 gauge 15; 25; 25; 25
Galvanizing solution 15; 20; 25; 25
Gambier or clutch, crude and extract of .....Free
Game, canned.....15; 30; 30; 35
From Australia and New Zealand (see p. 594) Free

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Game n.o.p. (Fresh No S.T.) 12½; 15; 17½; 20
Games, as toys.....10; 30; 30; 40
Gannister and sand.....Free
Garden, field and other seeds for agricultural or other purposes, n.o.p.; sunflower, canary, hemp and millet seed, when in packages weighing one pound each or less....15; 25; 30; 35
field and other seeds for agricultural or other purposes, n.o.p.; sunflower, canary, hemp and millet seed, when in packages weighing over one pound each. Free; 5c.; 10c.; 10
Garlic.....Free; 10; 27½; 30
Garters, according to material
Gas beacons, lanterns, buoys and material for gas beacons.....Free
Gas for heating, cooking or illuminating, imported by pipe line, per one thousand cubic feet.....Free; 3c.; 3c.; 6c.
(Gas for heating or illuminating no S.T.)
Gas retorts, fire clay.....12½; 20; 20; 22½
Gas mantles, incandescent, cotton thread, nitrate of thorium and nitrate of cerium for use in the manufacture of, when imported by manufacturers of such mantles or of stockings for such mantles. Free; 7½–10%; 7½; 10
Gas mantles, with or without supports
15; 27½; 27½; 30
Gas meters and finished parts thereof. 15; 30; 30; 35
Gasoline—see under petroleum products.
Gasoline engines.....15; 25; 25; 30
Gates, bronze 20; 27½–10%; 25; 30
Gauges, steam iron and steel.....10; 25; 27½; 35
Gauzes, surgical dressing 10; 20; 25; 35
Gelatine n.o.p. and all similar preparations
17½; 25; 25; 25
and per lb.....2c.; 5c.; 5c.; 5c.
Gelatine, edible.....10; 35; 35; 35
Australian 5%, New Zealand Treaty.....5%
Gelatine medicinal capsules.....Free; 5; 5; 7½
Generators, acetylene.....10; 25; 27½; 35
electric, and parts.....25; 25; 33⅓; 37½
heat, for hot water plants 10; 25; 27½; 35
Generators or airifiers, ozone, of a class or kind not made in Canada, for use in ventilators, garages, or automotive work shop.. Free; 5; 5; 10
Gentian root unground.....Free
ground.....Free; 17½; 25; 25
German mineral potash, potash salts (see fertilizers).....Free
German silver, in bars and rods, also in strips, sheets and plates 5; 10; 10; 10
in ingots, or blocks, n.o.p.....Free
not plated, manufactures of, n.o.p...15; 25; 35; 40
plated, manufacturers of.....20; 32½; 37½; 45
Gifts from friends, see "Donations".
Gilling thread for nets (see fish hooks, etc).....Free
Gin (see alcohol), per gal. $5.00; $10.00; $10.00; $10.00
Ginger and spices, unground, n.o.p.
Free; 12½; 12½; 12½
ground, n.o.p., per lb., 3c. and.....7½; 10; 10; 10
Ginger Ale.....15; 20; 25; 25
Ginger, crystallized per lb ½c. and....15; 30; 35; 35
Ginger, preserved.....25; 35; 35; 35
Ginger wine, containing more than 40% of proof spirit..per proof gal..$5.00, $10.00, $10.00; $10.00
Ginger wine, not over 40 per cent. P.S 80; 80; 80; 80
Ginseng root, unground.....Free
Gladiolus (florist stock).....15; 22½–10%; 22½; 25
bulbs.....15; 22½–10%; 22½; 25
Glass, articles of, not plate or sheet, designed to be cut or mounted; articles of glassware, when imported by manufacturers of silverware to be used in receptacles made of or electro-plated with precious metals, in their own factories.
Free; Free; Free; 22½
Glass bulbs, glass tubing, glass cane, for manufacture of radio tubes....Free; Free; Free; 30
Glass bead, drops or other shapes of glass, when imported by manufacturer of imitation pearls, for use exclusively in the manufacture of such articles in their own factories.....Free
bulbs, for the m'f'g of electric lamps
Free; 7½–10%; 7½; 10
caps for vaccine points (for the manufacturers) Free
Glass blanks, uncolored, clear glass when imported by manufacturer to be used exclusively in the manufacture of silvered mirror reflectors or acid etched reflectors or refractors for lighting systems.....Free; 10–10%; 10; 10
Glass, colourless, cathedral..... Free; 25; 25; 25
communion sets.....Free
cullet or broken glass.....Free
cutters, nickel-plated.....17½; 30; 33⅓; 45
cutter diamonds.....15; 20; 25; 25
Glass, cut to size for dry plates (for manufacturers) .....Free
Glass, demijohns or carboys, bottles, flasks, phials, jars and balls, of glass, not cut, n.o.p.; lamp chimney of glass, n.o.p.; decanters and machine made tumblers of glass, not cut nor decorated, n.o.p.....15; 27½; 30; 32½
eyes (no sales tax).....Free
Glass discs, rough cut, for goggles, not ground or polished on either side and the edges only rough ground or rough cut.....Free
Glass, hollow shapes of, moulded, when imported to be used by manufacturers of electric light fixtures in the production of such fixtures in their own factories.....Free; 15; 15; 32½
Glass in sheets, and bent plate glass, n.o.p.
Free; 25; 25; 25
iron sand and dry putty for polishing.....Free
jars containing figs..... 15; 27½; 30; 32½
jars (see battery).
laminated, sheet or plate, and manufacturers thereof, n.o.p.....17½; 25; 25; 35
looking, German plate, unsilvered
12½; 17½; 17½; 20
manufactures of, n.o.p.....15; 17½; 20; 22½
milk bottles.....15; 27½; 30; 32½
moulds (metal) .....Free; 7½; 7½; 10
paper (flint paper).....12½; 20; 22½; 25
paper weights, advertising.....15; 17½; 20; 22½
pendants.....25; 35; 37½; 45
plate, not over 7 sq. ft., not bevelled, n.o.p.,
Free; 20; 20; 25
plate, over 7 sq. ft., not over 25 sq. ft., not bevelled, n.o.p.....Free; 20; 20; 25
plate, n.o.p.....17½; 30; 30; 35
Glass plates or disks, rough, cut or unwrought, used in the manufacturing of optical instruments.....Free
Fresnel or dioptic lenses, sections and globes
Free; Free; Free; 30
shades and globes.....10; 25; 30; 32½
silvered framed or not.....20; 30; 30; 35
Glass soap dishes (opal).....15; 17½; 20; 22½
Glass towel bars.....15; 17½; 20; 22½
tubing for the manufacturing of incandescent lamps..... ....Free; 7½–10%; 7½; 10
Glass tumblers, machine made, not cut nor decorated, n.o.p.....15; 27½; 30; 32½
vases, blown.....15; 17½; 20; 22½
window, common and colourless . Free; 15; 15; 15
windows, stained or ornamental 20; 27½; 27½; 30
wired; (same as like glass not wired)
Glassware, high thermal shock resisting
Free; 15; 25; 32½
Glassware, opal, glass tableware, cut glassware and illuminating glassware, n.o.p. 10; 25; 30; 32½
Glassware and other scientific apparatus for laboratory work in public hospitals; chairs and tables for surgical operating purposes, and complete parts thereof; infant incubators and complete parts thereof; electro cardiographs and complete parts thereof, and sensitized film and paper for use therein; apparatus for sterilizing purposes, including bedpan washers and sterilizers but not including washing nor laundry machines; all for the use of any public hospital, under regulations prescribed by the Minister.....Free
Globes, geographical, astronomical, etc.....Free
glass 10; 25; 30; 32½
Globules, iron, for polishing glass, etc.....Free
Glove and clothing leather.....see under leather
Glove fasteners, metal.....15; 27½; 27½; 30
Glove fasteners, slide or hookless or zipper
30; 37½; 37½; 40
Gloves and mitts of all kinds, n.o.p... 20; 25; 25; 45
Gloves, women's dress, of kid, elbow length
Free; 35–35%; 35; 45
Glucose and grape sugar or syrup, per lb.
¾c; 1½c; 1½c; 1½c.

Glue, liquid, powdered or sheet and mucilage, casein, adhesive paste 17½; 25; 25; 25
and per lb. 2c.; 5c.; 5c. 5c.;
Glue, vegetable.....10; 35; 35; 35
Glue, animal, powdered or sheet
Free; Free; Free; 25 & 5c lb.
Gluten Flour, n.o.p 15; 15; 17½; 20
Gluten feed, alfalfa and corn meal 15; 20; 25; 25
Glycerine, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories.....Free
crude, when imported by manufacturers for use only in their own factories in the manufacture of refined glycerine.....Free
n.o.p. 15; 20; 25; 25
Glycol, ethylene, when imported by manufacturers of explosives, for use in their own factories in the manufacture of such articles Free
Glycol, ethylene, when imported by manufacturers of anti-freezing compounds for use in their own factories for the manufacture of anti-freezing compound..... Free; 15; 15; 15
Goat hair fabrics to be finished in Canada (see dress goods).....
not further prepared than washed, n.o.p.
per lb.. Free; 10c.–20%; 10c.; 15c.
Goat leather, dressed, waxed or glazed
7½; 20; 27½; 27½
Goat plates, or rugs or skins, China, dressed but not dyed.....Free
Goats for improvement of stock (under regulations).....Free
Gold, alloys of, below 10K. fine.....15; 20; 25; 25
not below 10K. fine (no S.T.).....Free
Goldbeaters' moulds.....Free
Goldbeaters' skins.....Free
Gold ingots, blocks bars, drops, sheets, plates, etc., unmanufactured (no sales tax).....Free
Gold leaf.....15; 30; 30; 30
Gold liquid paint..... 15; 22½; 22½; 25
Gold manufactures, n.o.p..... 20; 32½; 37½; 45
Gold medals (prizes) (see coins, etc.).....Free
Gold mining, alluvial, machinery for, of a class and kind not made in Canada.....Free
Gold sweepings.....Free
Golf bags.....15; 30; 40; 40
Golf clubs, n.o.p..... 20; 30; 30; 35
Golf handles, wood shafts for handles of golf clubs, not further manufactured than rough turned and wood golf heads not further manufactured than rough turned when imported by manufacturer of golf clubs and golf sticks for use only in the manufacture of golf clubs in their own factories.....5; 7½; 7½; 10
Golf heads of steel, finished.....20; 30; 30; 35
Golf heads of steel, unfinished.....10; 25; 27½; 35
Golf heads wooden in the rough..17½; 20; 22½; 25
Golf shafts of seamless steel, coated or not but not chromium-plated.....Free; 15; 25; 35
Gongs, n.o.p. 20; 27½–10%; 27½; 30
Goods, coverings or packages for (see coverings) 15; 20–10%; 20; 25
All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited..... 15; 20; 25; 25
Provided that duty shall not be deemed to be provided for by this item upon dutiable goods mentioned as "n.o.p." in any preceding tariff item.
Provided further that when the component material of chief value in any non-enumerated article consists of dutiable material enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item, such non-enumerated article shall be subject to the highest duty which would be chargeable thereon if it were composed wholly of the component material thereof of chief value, such "component material of chief value" being that component material which shall exceed in value any other single component material in its condition as found in the article.
Goods to be used in the m'f'g of binder twine.....Free
Goods imported temporarily and forming part of foreign exhibits in every exhibition to which the International Convention relating to International Exhibitions, signed on behalf of Canada, on the 22nd of Nov., 1928, applies, and under regulations prescribed by the Minister.....Free
Exempt from 10% War Exchange Tax.
Provided a bond shall be first given in accordance with regulations prescribed by the Minister as a sufficient guarantee for payment of Customs duties and all other duties and taxes applicable to the goods exhibited which are not re-exported within the period fixed after the close of the exhibition.
Goods, which have once been entered for consumption in Canada, and then exported from there, upon re-entry, under such regulations as the Minister may prescribe .....Free
Provided that the goods are returned to Canada without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad; provided also that any such goods on which a refund of duty or allowance of drawback has been made shall not be admitted to entry under this item except upon payment of duties equal to the refund or drawback allowed.
Gooseberries, n.o.p., per lb.....Free; 10; 15; 20
General Rate per lb. not less than 2c.
Gooseberry bushes (no S.T.) each, Free; 2c.; 2c.; 2½c.
Governeur pulp.....15; 20; 25; 25
Governor-General, articles for, (No S.T.).....Free
Exempt from 10% War Exchange Tax.
Grain, of all kinds, when damaged by water in transit. No sales tax.....15; 22½; 22½; 25
Grain crushers.....Free; 7½; 7½; 25
Grain elevators, portable.....10; 25; 27½; 35
flour, or meal, damaged by water (see breadstuffs).....15; 25; 22½; 25
molasses.....25; 30; 30; 35
and per lb. —; 5c.; 5c.; 10c.
Grains, artificial (for hats)20; 27½–15%; 27½; 27½
Grains, crude drugs, n.o.p. (see drugs).....Free
Gramophones and finished parts, including cylinders and records.....15; 27½–10%; 27½; 30
Granite iron or steel ware.....17½; 30; 32½; 35
or agate ware.....17½; 30; 32½; 35
manufactures of, n.o.p.....30; 35; 35; 40
rough, not hammered or chiselled10; 12½; 12½; 20
sawn.....Free; 20; 20; 35
slabs, used as insulators.....15; 25; 25; 27½
tableware, white.....Free; 35; 35; 35
Grape fruit (shaddocks) n.o.p. per 100 lbs., 50c.; 50c.; $1.00; $1.00
Under W.I.I. Treaty (see Treaty p 591)..50c.
When imported from the place of growth by ship direct to a Canadian port. per 100 lbs.....Free; 50c.; 50c.; $1.00
From Southern Rhodesia and South Africa..Free
Grapefruit juice, the product of British West Indies, when imported direct from the country of production.....Free
Grapefruit, sulphured or in brine.....Free
Grape sugar, per lb..... ¾c; 1½c; 1½c.; 1½c.
Grape vines (no S.T.) each.... Free; 2c.; 2c.; 2½c.
Grapes, per lb.....Free; 1½c.; 1½c.; 2c.
weight of packages included in weight for duty.
Australian and South Africa Treaty .....Free
Graphite grease.....12½; 17½; 17½; 20
Grass, manilla, esparto, and other grasses (not coloured or manufactured).....Free
Grass plaits or braids for hats (see braids).....Free
Grasses, seaweed, mosses and fibres other than cotton, n.o.p.....Free; 17½; 17½; 17½
n.o.p.....17½–20%
dried, n.o.p.....15; 20 25; 25
Grates, iron.....10; 25; 27½; 35
plated.....17½; 30%; 33½; 45
Gravel .....Free
Grease, axle.....12½; 17½; 17½; 20
for dressing leather, fit only for such use.....Free
rough, for the m'f'g of soap and oils only.. ..Free
Greeting cards, pictorial.....20; 30; 32½; 35
and per lb. General Rate 5c.
Grinders, abrasive.....10½; 22½; 25; 30

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Grindstones, not mounted, and not less than 36 inches in diameter.....10; 12½; 12½; 15
mounted or not, n.o.p.....17½; 22½; 22½; 25
Grog, produced by calcining fire clay, or in the form of calcined dobbies, fire brick, or other refractory shapes, which have been broken, crushed or ground, screened to size or not, but not further manufactured, when imported for use exclusively by manufacturers of refractory materials in the manufacture of such materials, per ton.....60c; 1.00; 1.00; 1.15
Provided, that in no case shall the duty exceed 12½%; 20%; 20%; 22½%
Grit, crushed (for poultry).....15; 20; 25; 25
Grommets, iron or steel.....7½; 17½; 20; 25
and per lb. ¼c.; ½c.; ½c.; ¾c
Grommets, n.o.p.....according to material
Guavas (fruits).....Free
Guides, travellers' official, per lb.
5c.; 12½c.; 12½c.; 15c
Not less than —; 27½; 27½; 35
Guinea Pigs.....Free
Gum, British, dry.....5; 7½; 10
chewing, not sweetened.....15; 20; 25; 25
copal.....Free; 10; 10; 15
gambia.....Free; 10; 10; 15
resins (crude drugs).....Free
spruce, chewing, unsweetened.....15; 20; 25; 25
Gums, Australian, Damar, Mastic, Sandaric, Tragacanth, Elemi.....Free; 10; 10; 15
Gums, viz:—Amber, Arabic.....Free
camphor.....Free; 5; 5; 10
crude drugs, n.o.p. (see drugs).....Free
other, n.o.p.....15; 20; 25; 25
sweetened per lb. ½c. and.....15; 30; 35; 35
Gun barrels, in single tubes, forged, rough-bored.....Free
Gun cotton per lb.....1¾c.; 2¼c.; 2¼c.; 2½c.
Gunpowder, per lb.....2c.; 2¾c.; 2¾c.; 3c.
Gun stocks and fore-ends for shot guns of walnut in the rough, not further manufactured than bored and channelled, when imported by manufacturers of shot guns for use only in the manufacture of shot guns in their own factories.....Free; 12½; 12½; 15
Gun wads of all kinds.....10; 27½; 27½; 30
Guns (see Addenda, page 694)..10; 27½; 27½; 30
Guns and rifles, of a class or kind not made in Canada.....5; 15; 27½; 30
From the United Kingdom.....Free
Guns, metal parts n.o.p., for use exclusively in the manufacture of shot guns.Free; 17½; 17½; 25
Guns, settlers' (see settlers' effects).....Free
Gut, cat or worm, unmanufactured, for the manufacture of whips, cords or ligatures.....Free
Gut leaders, without hooks.....Free; 20; 25; 30
Gut strings (mus. inst.).....15; 20; 25; 25
Gutta percha hose.....20; 22½; 30; 35
manufactures of, n.o.p.....15; 22½; 25; 27½
Gutta percha, unmanufactured.....Free
used in the manufacture of music rolls.....Free
waste or junk.....Free
Gypsum, crude (sulphate of lime).....Free
calcined, weight of package to be included in weight for duty, per 100 lbs.,
Free; 11c.; 11c.; 12½c.
ground or crushed, not calcined.10; 12½; 12½; 15

H

Hair brush pads.....Free
Hair of the camel, goat, and other like animals, washed only, n.o.p., per lb.....Free; 10; 10; 15
Hair, cleaned or not, not curled, dyed, or manufactured.....Free
cloth, composed of horse hair in combination with any vegetable fibre...17½; 27½; 27½; 30
curled, crimped or dyed, n.o.p..12½; 17½; 17½; 20
horse, cleaned, dipped or dyed only.....Free
manufactures of, n.o.p.....22½; 30; 30; 35
mattresses.....15; 27½; 27½; 30
oils, (non-alcoholic).....15; 30; 40; 40
pins, fancy.....25; 35; 37½; 45
pins of wire, n.o.p.....17½; 27½; 27½; 30
and per lb. —; 10c.; 10c.; 10c.
Hair washes and dyes, alcoholic (see alcoholic perfumes), in 4 oz. bottles or less.
30; 90–33.33%; 90; 90
from United Kingdom and Irish Free State 30%
in more than 4 oz. bottles, per gal.....$5.00
and —; 40; 40; 40
Hair washes and dyes, non-alcoholic..15; 30; 40; 40
Half tones, zinc cuts, or line engravings and such like work.....10; 15; 15; 20
Halibut liver oil, crude or refined..Free; 20; 20; 22½
Hammers, pianos, parts to manufacture (see piano material).....Free
Hammers (tools).....10; 27½c.; 35; 35
Hammocks.....According to material
Hand grenades for fire protection..22½; 30; 30; 35
Handkerchiefs, composed of woven fabrics of hemp or flax.....Free; 30; 30; 35
and per lb. —; 3½c; 3½c; 4c.
Handkerchiefs, wholly of cotton.....15; 30; 30; 35
and per lb. —; —; 1½c; 4c.
Handkerchiefs, silk.....27½; 30; 30; 45
per oz...7c.; 7c.; 7c.
Handle bolts.....Free
Handles, axe, etc.....17½; 20; 22½; 25
curling stones.....Free; 7½; 7½; 10
knife and fork, celluloid, moulded, but not bored.....Free
wood, used in the m'f'g of D shovel handles 10; 12½; 12½; 15
Handles D, shovel handles, bent and rivetted, of iron or steel.....10; 25; 27½; 35
Hares, live.....Free; 20; 20; 25
Hare skins, dressed or not, n.o.p. 10; 15–10%; 15; 15
under General Tariff not less than per dozen skins.....72c.
Hare skins, Russian.....Free
Harmonicas of all kinds.....15; 27½–10%; 27½; 30
Harness dressing.....12½; 22½; 25; 27½
soap dressing, n.o.p.....20; 25; 32½; 32½
leather.....7½; 20; 27½; 27½
Harness and saddlery, plated or not 17½; 22½; 27½; 30
Harps.....Free; 27½–10%; 27½; 30
Harrows, and complete parts (see cultivators) (No S.T.).....Free; 7½; 7½; 25
Harvesters and complete parts (see mowing machines) (No S.T.).....Free; 7½; 7½; 25
Hat bands, used in the m'f'g of hats.....Free
Hat boxes.....15; 30; 40; 40
shapes, buckram for.....According to material
Hat braids, of a class or kind not made in Canada, whether woven, knitted or plaited, not exceeding six inches in width, imported for use exclusively in the manufacture of hat bodies or shapes, but not for use in the ornamentation or trimming of such bodies or shapes, under regulations prescribed by the Minister.....Free
oiled, made from cotton or linen..22½; 30; 30; 35
Hatchets.....10; 27½; 35; 35
Hats, fur.....15; 30; 30; 35
Hats, hoods and shapes of hair felt or of wool and hair felt, under such regulation as the Minister may prescribe.....22½; 30; 30; 35
Hats, miners' safety helmets for use exclusively in mining operations, firemen's helmets, and sand blast helmets, of a class or kind not made in Canada, parts of such helmets.....Free
Hats and shapes of wool felt.....22½; 30; 30; 35
and per doz. 45c.; 90c.; 90c.; $1.25
Hats, n.o.p.....22½; 30; 30; 35
and per doz. 75c.; $1.50; $1.50; $1.50
Hat sweats, hatters' tips and sides when cut to shape. The articles in this item when imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories.....Free
Hatters' furs, not on the skin.....Free
Hay, per ton (no S.T.).....Free; $1.75; $1.75; $5.00
Hay carriers, steel.....10; 25; 27½; 35
forks, used with hay carrier....Free; 7½; 7½; 25
knives.....Free; 7½; 7½; 25
loaders and tedders.....Free; 7½; 7½; 25
presses, iron or steel.....Free; 7½; 7½; 25
Heading bolts, n.o.p.....Free
and stave bolts of poplar.....15; 17½; 17½; 20
machines, coal (see mining machinery).....Free
Head lights, electric.....20; 27½; 30; 30
Head ropes for fishing nets.....Free
for whips (for factories).....Free
Hearses, motor and motor ambulances.
Free; 17½; 17½; 27½

Heavy or carbolic oil.....Free; 10; 10; 10
Heddles, for looms, iron or steel.....Free; 5; 5; 10
Heirlooms left by bequest (see apparel).....Free
Hemp bags or sacks.....15; 17½; 17½; 20
canvas or twine for sails.....Free; 5; 5; 10
carpets, rugs, mats and matting15; 22½; 22½; 25
dressed or undressed.....Free
manufactures of n.o.p.....25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
Hemp, oakum.....Free
Hemp paper, made on four-cylinder machines and calendered to between .006 and 008-inch thickness, adapted for the manufacture of shot shells; primers adapted for the manufacture of shot shells and cartridges; and felt board sized and hydraulic pressed, and covered with paper or uncovered, adapted for the manufacturing of gun wads.....Free
Hemp rags.....Free
seeds in pkgs. over 1 lb.....5; 10–10%; 10; 10
seeds in pkgs., 1 lb. or less.....15; 25; 30; 35
From New Zealand.....Free
Hemp seed for agricultural purposes.....Free
Hemp yarn, plain, dyed, or coloured (see yarns) (when imported by manufacturers for use exclusively in their own factories for weaving purposes or for insulating)
Free; 10; 10; 15
Henbane leaf, crude.....Free
Herbs, crude drugs.....Free
dried if drugs.....Free
Herbs:—Drugs, such as herbs, leaves, and barks, etc., non-edible, imported in small packets with description, use or dose printed thereon, in suitable form for direct sale to the consumer
15; 20; 25; 25
Herring, twine, in hanks or coil.....Free
Herrings in tins, not preserved in oil
17½; 27½; 27½; 30
Herrings (not including kippered herring, in sealed containers) packed in oil or otherwise, in sealed containers.....20; 30; 30; 35
Herrings, pickled or salted, per lb..½c; ½c; ¾c; 1c.
Hickory felloes, rough sawn.....Free
planed on one or more sides, and bent to shape.....17½; 20; 22½; 25
Hickory spokes, rough, unmanufactured.....Free
Hides and skins, raw.....Free
Hillers, when used in the manufacture of ceramic products.....Free; Free; Free
Hinges, brass.....20; 27½–10%; 25; 30
butt, iron or steel.....5; 27½–10%; 27½; 30
and per 100 lbs 75c.; 75c. 75c.; 75c.
nickel-plated.....17½; 30; 33½; 45
T and strap, n.o.p., and hinge blanks
5; 27½–10%; 27½; 30
and per 100 lbs. 75c.; 75c.; 75c.; 75c.
Hinges, n.o.p. according to material.
Hogs, live, per lb.....Free; 1c.; 1¼c.; 3c.
Holders, shade.....15; 27½; 27½; 30
Hollow-ware, iron or steel, plain black or coated, n.o.p.....10; 25; 27½; 30
aluminum, n.o.p.....20; 27½; 30; 30
Hollow-ware, agate, steel or iron coated with vitreous enamel.....17½; 30; 32½; 35
Hollow-ware, tin, dairy, including cans for fresh milk.....15; 25; 27½; 30
Hollow-ware, kitchen, tin, not painted, decorated, or japanned.....15; 25; 27½; 30
Holly foliage, natural or preserved.
Free; 15; 15; 20
Holly foliage, chemically prepared or preserved
Free; 15–10%; 15; 20
Hominy, cracked, evaporated or dried corn.
15; 20; 25; 25
Honey, and imitations, per lb... 2c.: 1½c.; 1½c.; 3c
From New Zealand.....per lb. 2c.
Hoods and shapes, n.o.p.....22½; 30; 30; 35
and per doz. —; 50c.; 50c.; 50c.
Hoods and shapes of wool felt.....22½; 30; 30; 35
and per doz. 45c.; 90c.; 90c.; $1.25
Hoods and shapes, knitted, crocheted, plaited or woven in a single piece, and hoods and shapes of braid, not sewn, under such regulations as the Minister may prescribe. Free; 10; 10; 10
Hoods, straw.....22½; 30; 30; 35
and per doz. —; 50c.; 50c.; 50c.
Hoods of fur felt or of wool and fur felt, under such regulations as the Minister may prescribe
22½; 30; 30; 35
Hoof, manufactures of, n.o.p.....15; 20; 25; 25
Hooks, crochet, metal.....10; 30; 30; 35
Hooks, fly and fishing, n.o.p.....Free; 20; 25; 30
fishing, deep sea.....Free
reaping.....Free; 7½; 7½; 25
shoe eyelet.....Free
Hop extract, non-alcoholic, and hop roots, n.o.p.....15; 20; 25; 25
Hop poles.....Free
Hops, per lb. (no S.T.).....6c.; 10c.; 10c.; 16c.
Australian Free; New Zealand Treaty per lb. Free
concentrated.....15; 20; 25; 25
Horn, covered.....15 27½; 27½; 30
Horn in the rough, not polished, cleaned only...Free
Horn, manufactures of, n.o.p.....15; 20; 25; 25
Horn strips, rough, not polished, cleaned only..Free
Horn tips, rough, cleaned only.....Free
Horse boots.....17½; 22½; 27½; 30
Horse blankets, wool.....20; 30; 30; 35
per lb. 5; 25; 25; 30
Horse clothing, n.o.p.....according to material
Horse hair, cleaned, dipped or dyed.....Free
Horse meat, tripe and other animal offal, ground or unground, unfit for human consumption; feeds consisting wholly or in part of cereals but not including baked biscuits; all the foregoing when for use exclusively in the feeding of fur-bearing animals or in the manufacture of feeds for such purposes....Free
Horse powers, for farm purposes (see portable engines.....Free; 15; 15; 25
Horse radish, dry roots.....Free; Free; 27½; 30
grated in vinegar.....15; 32½; 32½; 35
Horse rakes, and complete parts (see cultivators) (no S.T.).....Free; 7½; 7½; 25
Horses, living, n.o.p.....Free; 20; 20; 25
over one year old, valued at $100.00 or less, per head, each... $10.00; $12.50; $12.50; $25.00
Horses re-admitted into Canada, see p. 695
Horses, cattle, sheep, goats, asses, swine and dogs for the improvement of stock, under regulations prescribed by the Governor-in-Council.....Free
menageries, under regulations prescribed by the Minister of Customs.....Free
Exempt from 10% War Exchange Tax and S.T.
Hose, gutta percha or rubber, or cotton or linen hose lined with rubber....20; 22½; 30; 35
Hose, lined with rubber.....20; 22½; 30; 35
Hose, of linen, lined or unlined, n.o.p.
15; 32½; 32½; 35
Hose supporters.....According to material
Hosiery, see Socks and Stockings.
Hospitals, public,—Surgical suction apparatus including motive power; prepared surgical catgut; chloroform, ethyl chloride; canopy or pedestal operating room lights designed to minimize shadow, not including bulbs; all the foregoing of a class or kind not made in Canada, and complete parts thereof, when imported for the use of any public hospital under regulations by the Minister.....Free
Hospitals, —Articles and material for the sole use of any bona fide hospital when purchased in good faith for use exclusively by the said hospital and not for sale, are exempt from Sales Tax.....Free
Hospitals, public,—Glassware and other scientific apparatus for laboratory work in public hospitals, chairs and tables for surgical operating purposes, and complete parts thereof; infant incubators and complete parts thereof; electro cardiographs and complete parts thereof; and sensitized film and paper for use therein; also apparatus for sterilizing purposes, not including washing or laundry machines; all articles in this item when imported in good faith for the use of and by order of any public hospital.....Free
Household effects, British subject dying abroad Free
Exempt from 10% War Exchange Tax and S.T.
Hub blocks, rough turned.....Free
turned to shape.....17½; 20; 22½; 25
Hydrate of alumina.....Free

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Hydrated lime, as prepared wall plaster, weight of packages included, per 100 pounds
Free; 11c.; 11c.; 12½c.
Hydrangeas....Free; 15–10%; 15; 20
Hydrated oxide of ethyl (see alcohol ethyl).
per proof gal. $5.00; $10.00; $10.00; $10 00
Hydraulic or water lime per 100 lbs...5c.; 8c.; 8c.; 8c.
Hydrogen-peroxide,—peroxide of barium, non-alcoholic, for use in the manufacture of peroxide of hydrogen when imported by manufacturer of peroxide of hydrogen....Free
Hydrogen gas in cylinders....15; 20; 25; 25
cylinders containing the above gas if charged separately....Free; 20; 20; 25
Hydroplate (wood pulp, intended for use as school blackboard....20; 27½; 32½; 35
Hymn books (no Sales Tax)....Free
Hypochlorite of lime, in packages of not less than 25 lbs weight, per 100 lbs.
Free; 15c.; 15c.; 15c.
less than 25 lbs....17½; 25; 25; 25
Hypodermic units (Greeley) 20;....Free
Hyposulphite of soda used in the tanning of leather....Free; 10; 10; 10
Hyposulphite of soda, n.o.p....15; 20; 25; 25

I

Ice, natural or manufactured (no sales tax)....Free
Ice breaking machines for dairying purposes.
Free; 15; 27½; 35
Ice cream....15; 20; 25; 25
Ice cream cones, sweetened....20; 30; 30; 30
Ice cream cones, unsweetened..12½; 22½; 22½; 25
Ice cream mixers, power machines...10; 25; 27½; 35
Ice cream preparation, thickener, not sweetened....10; 35; 35; 35
Australian Treaty....5%
New Zealand Treaty....5%
Ice creepers, steel for (see steel of No 12 gauge)..Free
Ice making machines, compressor and engine.
15; 25; 25; 30
Illuminating oils, see petroleum products.
Illustrations of insects, or similar studies, when imported for the use of colleges, schools and scientific and literary societies....Free
Implements, agricultural, plates for, cut to shape only, from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured....Free
Implements, agricultural (wheeled) operated by hand power, for use as seed drills, cultivators and plows....Free; 7½; 7½; 25
settlers' (see settlers' effects)....Free
Incense....15; 20; 25; 25
Incubator stoves and furnaces specially made for such purposes....Free; 7½; 7½; 25
Incubators (egg)....Free; 7½; 7½; 25
Incubators, infant, and complete parts....Free
Indian corn, n.o.p., per bushel..Free; 10c.; 10c.; 20c.
Indian corn meal per bbl...Free; 22½c.; 22½c.; 25c.
India rubber boots and shoes...Free; 22½; 22½; 25
India rubber clothing, and clothing made waterproof with india rubber....25; 30; 30; 35
and each raincoat, the duty shall not be less than....—; —; 50c.; 50c.
India rubber manufactures of, n.o.p.
15; 22½; 25; 27½
unmanufactured....Free
Indigo....Free
paste and extracts....Free
Indurated fibre, and like material, and manufactures of, n.o.p....17½; 17½; 22½; 25
Infusorial earth ground or manufactured
15; 20; 25; 25
Ingot moulds, n.o.p....Free; 7½; 7½; 10
Ingot moulds, used in the manufacture of steel Free
Ingots, aluminum....Free; 27½; 30; 30
brass....5; 10; 10; 10
Ingots, cogged n.o.p. valued at not less than three cents per lb. when imported by the manufacturers of steel for use exclusively in the manufacture of steel in their own factories, under regulation of the Minister....Free; Free; Free; 5
copper, per lb....1c; 1½c; 1½c; 1½c
gold or silver unmanufactured....Free
iron or steel, per ton....See iron and steel
nickel and German silver....Free
Ingots, white bronze....10; 20; 20; 20
Inhalers, surgical, substantially of metal....Free
Ink for writing and drawing....15; 22½; 22½; 25
Ink for printing....12½ 17½; 17½; 25
powder....15; 20; 25; 25
rotogravure printing ink....12½; 17½; 17½; 20
shoemakers'....12½; 22½; 25; 27½
wells, glass....15; 27½; 30 ; 32½
Insecticide, blight dust (see med. prep.)
17½; 20; 25; 25
Insects crude drugs (see drugs)....Free
Insets, pictorial illustrations of, etc. (see illustrations)....Free
Insoles, of any material, n.o.p....22½; 30; 35; 40
Instruments and tools of trade (settlers') (see settlers' effects)....Free
brass band, n.o.p....Free; 22½; 22½; 25
brass band instruments, class or kind not made in Canada. Bagpipes and complete parts
Free; 25; 25; 25
dental, and parts (no S.T.)..Free; Free; Free; Free
dissecting, for plants, flowers, insects, etc....Free
Instruments, engineers', surveyors' and draughtsmen's precision instruments and apparatus, viz.:—alidades; altazimuth surveying instruments; aneroid barometers, engineering, military and surveying; angle prisms; boards, military sketching; box sextants; clinometers; compasses; cross staff heads; curves, adjustable, irregular, railroad and ship; curvimeters; drafting instruments of all kinds, including fitted cases containing the same; dipping needles; drafting machines; heliographs; integrators; levels, tripod and hand or pocket types; levelling rods; liners, section; meters, portable, for hydraulic engineering; pantographs; planimeters; protractors; parallel rulers; parallel ruling attachments; poles, ranging; pedometers and paceometers; plane tables, military and topographic; scales, flat and triangular; slide rules; splines; straight edges, steel and wooden, tacheometers; tallying machines, pocket; T-squares, steel and wooden; telemeters; theodolites; transits, tripod and hand or pocket types; triangles of all types; tripods for use with any of the foregoing instruments....Free; 10; 10; 15
Instruments, machinists' or metal workers' precision tools and measuring instruments, viz.:—Calipers, micrometers, metal protractors and squares, bevels, verniers, gauges, gauge blocks, parallels, bottons, mercury plumb bobs, dividers, trammels, scribers, center punches, pocket speed indicators, straight edges, key seat clamps and other clamps and vises used by toolmakers for precision work, precision tools and measuring instruments, n.o.p....Free; 10; 10; 15
musical for schools of the blind, to remain the property of said schools....Free
musical, of all kinds, n.o.p. (see pianofortes and organs)....15; 27½–10%; 27½; 30
philosophical, photographic, mathematical and optical, n.o.p....7½; 17½; 25; 30
philosophical for literary purposes. (See philosophical).
pyrographic, chief value in platinum points
15; 20; 25; 25
strings for musical....10; 20; 20; 30
surgical, and parts (no S.T.)....Free
telegraph....Free; 25; 25; 30
telephone instruments....10; 25; 25; 30
Insulating pressboard, electrical, not less than .040 inch in thickness....Free; 12½; 25; 35
Insulating tape, wholly of cotton....25; 30; 30; 35
General Rate per lb. 4c.
Insulators of all kinds (elec.) 15; 25; 25; 27½
Insulin, imported without admixture..15; 20; 25; 25
Interlined sheet stock, composed of sheets of cellulose plastics cemented to cotton fabric.
10; 15; 15; 17½
Intravenous Injection Apparatus, partly of metal, specially designed to inject salvarsan, etc., in the treatment of disease....Free
Invert sugar and syrups, the products of sugar cane or beet, and all imitations thereof or substitutes thereof, not including molasses

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

and not including syrups in receptacle of such size that the gross weight of the receptacle and contents does not exceed 60 lbs.:—
When the total of reducing sugars after inversion is equivalent to more than 56% but not more than 65% of invert sugar, per 100 lbs. 68c.; $1.23; $1.23; $1.25
When the total of reducing sugars after inversion is equivalent to more than 60% but not more than 70% of invert sugar, per 100 lbs. 74c.; $1.33; $1.33; $1.33
When the total of reducing sugars after inversion is equivalent to more than 70% per invert sugar, per 100 lbs.83c.; $1.50; $1.50; $1.50

Inverted block, earthenware, glazed or unglazed.....20; 30; 32½; 35

Iodine, crude.....Free

Iodine, resublimed.....15; 20; 25; 25

Iodized mineral salts, for use exclusively in feeding animals.....Free; 25–10%; 25; 25

Ipecacuanha root.....Free

Iris root, unground.....Free

Irish poplin, composed wholly of silk and wool, not exceeding twenty-five inches in width, imported in the web in lengths of not less than five yards each, under such regulations as the Minister may prescribe, by manufacturers of neckties, scarves or mufflers for use exclusively in the manufacture of such articles in their own factories.
under British Preference.....20%

Iron brew, extract over 40% proof, per gal. $5.00; $10.00; $10.00; $10.00 (see spirituous liquors page 584-5); and.....30; 30; 30; 30

Iron and Steel Metals
Cast or wrought, being waste or refuse, to be remelted in furnaces or cupolas.....Free
Railway rails, which have been in actual use, to be remelted in furnaces or to be re-manufactured in rolling mills into other products than iron or steel rails.....Free
Provided that articles or iron or steel, damaged in transit, if broken up under Customs supervision, and rendered unsalable except as scrap, may be entered for duty as scrap.
Pig iron, n.o.p., per ton. $1.50; $2.50; $2.50 $2.50

Ferro-alloys:—
(*a*) Ferro-manganese, spiegeleisen and other alloys of manganese and iron containing not more than 1 per centum, by weight, of silicon—per pound, or fraction thereof, on the manganese contained therein
Free; 1c.; 1c.; 1¼c.
(*b*) Silico-manganese, silico spiegel and other alloys of manganese and iron containing more than 1 per centum, by weight, of silicon—per pound, or fraction thereof, on the manganese contained therein
Free; 1½c.; 1½c.; 1¾c.
(*c*) Ferro-silicon, being an alloy of iron and silicon containing 8 per centum or more, by weight, of silicon and less than 60 per centum —per pound, or fraction thereof, on the silicon contained therein Free; 1½c.; 1½c.; 1¾c.
(*d*) Ferro-silicon, being an alloy of iron and silicon containing 60 per centum or more, by weight, of silicon and less than 90 per centum—per pound, or fraction thereof, on the silicon contained therein
Free; 2½c.; 2½c.; 2¾c.
(*e*) Ferro-silicon, being an alloy of iron and silicon containing 90 per centum or more, by weight, of silicon—per pound, or fraction thereof, on the silicon contained therein
Free; 5c.5c.; 5½c.
(*f*) All alloys used in the manufacture of steel or iron, n.o.p.....Free; 5%; 5%; 5%

Sponge iron.....Free

Ingots of iron or steel, n.o.p., per ton $1.50; $3.00; $3.00; $3.00

Blooms, cogged ingots, slabs, billets, n.o.p., shot bars, of iron or steel, by whatever process made, n.o.p., per ton.
$2.50; $4.00; $4.00: $4.00
Ingots, cogged ingots, of iron or steel, valued at not less than 3 cents per pound, when imported by manufacturers of steels for use exclusively in the manufacture of steels, in their own factories, under regulations prescribed by the Minister..... Free; Free; Free; 5
Ingots, cogged ingots, of a class or kind not made in Canada, when imported by manufacturers of forgings for use exclusively in the manufacture of forgings, in their own factories, under regulations prescribed by the Minister, per ton. .....Free; $3.00; $3.00; $3.00
Bars and rods, of iron or steel; billets of iron or steel, weighing less than 60 pounds per lineal yard:
(*a*) Not further processed than hot rolled, n.o.p., per ton.....$4.25; $7.00; $7.00; $7.00
(*b*) Not further processed than hammered or pressed, n.o.p.....10; 25; 25; 30
(*c*) Cold rolled, drawn, reeled, turned or ground, n.o.p.....10; 20; 25; 30
(*d*) Hot rolled, valued at not less than 4 cents per pound, n.o.p.....Free; 12½; 12½; 15
Bars or rods, of iron or steel, including billets weighing less than 60 pounds per lineal yard, hot rolled, as hereunder defined, under regulations prescribed by the Minister:
(*a*) Rods, when imported by manufacturers of horseshoe nails, for use exclusively in the manufacture of horseshoe nails, in their own factories.....Free
(*b*) Rods in the coil, or bars, 1⅛ inches in diameter and over when imported by manufacturers of chain for use exclusively in the manufacture of chain, in their own factories, per ton.....Free; $3.50; $3.50; $3.50
(*c*) Bars, when imported by manufacturers of shovels for use exclusively in the manufacture of shovels, in their own factories, per ton
Free; $2.75; $2.75; $3.00
(*d*) Rods, in the coil, not over .375 inches in diameter, when imported by manufacturers of wire for use exclusively in the manufacture of wire, in their own factories, per ton
$2.25; $5.00; $5.00; $5.00
(*e*) Bars of iron or steel, hot rolled, 5 inches in diameter and larger, when imported by manufacturer of polished shafting for use in their own factories, per ton Free; $7.00; $7.00; $7.00
(*f*) Sash or casement sections of iron or steel, hot or cold rolled, not punched, drilled nor further manufactured, when imported by manufacturers of metal window frames, for use in their own factories, per ton.....Free; $7.00; $7 00; $7.00

Plates, of iron or steel, hot or cold rolled:
(*a*) Not more than 66 inches in width, n.o.p., per ton.....$4.25; $8.00; $8.00; $8.00
(*b*) More than 66 inches in width, n.o.p., per ton.....Free; $6.00; $6.00; 6.00
(*c*) Flanged, dished or curved, n.o.p...5; 25; 25; 30
(*d*) With chequer, diamond or other raised pattern on contact surface, per ton
Free; $8.00; $8.00; $8.00

Sheets of iron or steel, hot or cold, rolled:
(*a*) .080 inches or less in thickness, n.o.p. 7½; 20; 20; 20
(*b*) More than .080 inches in thickness, n.o.p., per ton.....$4.25; $6.00; $6.00; $7.00

Hoop, band or strip, of iron or steel:
(*a*) Hot rolled, .080 inches and less in thickness, n.o.p.....5; 12½; 12½; 15
(*b*) Hot rolled, more than .080 inches in thickness, n.o.p., per ton.....$3.00; $7.00; $8.00 $8.00
(*c*) Cold rolled or cold drawn, .080 inches and less in thickness, n.o.p.....7½; 20; 20; 20
(*d*) Cold rolled or cold drawn, more than .080 inches in thickness, n.o.p....12½; 27½; 27½; 30

Sheets, plates, hoop, band or strip, of iron or steel:
(*a*) Coated with tin, of a class or kind not made in Canada, n.o.p.....Free; 15; 15; 15
(*b*) Coated with tin, n.o.p.....Free; 17½; 20; 20
(*c*) Coated with zinc, n.o.p.....7½; 17½; 20; 20
(*d*) Coated with metal or metals, n.o.p. 5; 10; 12½; 15
when of a class or kind not made in Canada,— from the United Kingdom.....2½%
(*e*) Coated with paint, tar, asphaltum or otherwise coated, n.o.p.....5; 12½; 12½; 15

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Iron and Steel Metals, Cont'd.

(*f*) Coated with vitreous enamel, n.o.p. 10; 20; 20; 25

(*g*) Corrugated, coated or not... 10; 20; 20; 25

Pebbled, of iron or steel, coated or not, for use in Canadian manufactures..10, 20; 20; 25

Coated with an alloy of lead and tin Free; 5; 5; 15

Skelp, of iron or steel, hot rolled, when imported by manufacturers of pipes and tubes for use exclusively in the manufacture of pipes and tubes, in their own factories, under regulations prescribed by the Minister:

(*a*) Not more than 14 inches in width. Free; 5; 5; 5

(*b*) More than 14 inches in width. ..Free; 5; 5; 5

The Governor-in-Council may by Order-in-Council direct that there may be substituted for tariff item 384 on Schedule A of the Customs tariff, 1907 and the several rates of duties of Customs as set opposite said items in Schedule A as follows:

Skelp, of iron or steel, hot rolled, when imported by manufacturers of pipes and tubes for use exclusively in the manufacture of pipes and tubes, in their own factories, under regulations prescribed by the Minister.

(*a*) Not more than 14 inches in length..5; 10; 10; 12½

(*b*) More than 14 inches in length..5; 10; 10; 12½

From and after the publication of such Order in Council in *The Canada Gazette*, tariff item 384 as it appears in said Schedule at the time of the passing of this Act shall be repealed and the provisions of the said tariff item as it appears in the last preceding subsection of this section shall be substituted therefor.

The Governor in Council shall not direct that such provisions be substituted as aforesaid unless and until the Governor in Council is satisfied that skelp of iron or steel, hot rolled, is manufactured in substantial quantities in Canada from iron or steel made in Canada.

Sheets, plates, hoop, band or strip, of iron or steel, hot rolled, valued at not less than five cents per pound, n.o.p...Free; 12½; 12½; 15

Sheets, plates, hoop, band or strip, of rust, acid or heat resisting steels, hot rolled, valued at not less than five cents per pound Free; 17½; 20; 20

Sheets, plates, hoop, band or strip, of iron or steel, as hereunder defined, under regulations prescribed by the Minister:

(*a*) Plates when imported by manufacturers for use exclusively in the manufacture or repair of the pressure parts of boilers, pulp digesters, steam accumulators and vessels for the refining of oil, in their own factories Free; $5.00; $5.00; $5.00

(*b*) Sheets, plates, hoop, band or strip, cold rolled, when imported by manufacturers for use exclusively in the manufacture of butts, hinges, typewriters or sewing machines in their own factories.....Free; 7½; 7½; 10

(*c*) Sheets, plates, hoop, band or strip, hot rolled, being mould boards, shares, cultivator or shoe shapes, plough plates, and sides or disc circles, when such rectangles, circles or sketches are cut to shape, but not moulded, punched, polished or otherwise manufactured, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements, in their own factories.....Free

(*d*) Sheets, hoop, band or strip, coated, polished or not, when imported by manufacturers of saddlery hardware for use exclusively in the manufacture of saddlery hardware, in their own factories.....Free

(*e*) Sheets, hoop, band or strip, hot or cold rolled, when imported by manufacturers of shovels for use exclusively in the manufacture of shovels, in their own factories, per ton Free; $2.75; $2.75; $3.00

(*f*) Hoop, band or strip, hot or cold rolled or drawn, coated or not, when imported by manufacturers of mats for use exclusively in the manufacture of mats, in their own factories. Free; 5; 5; 5

Iron and Steel Metals, Cont'd.

(*g*) Sheets, plates, hoop, band or strip, not tempered or ground nor further manufactured than cut to shape, without indented edges, when imported by manufacturers of saws or straw-cutters for use exclusively in the manufacture of saws or straw-cutters, in their own factories.....Free

(*h*) Sheets, plates, hoop, band or strip, hardened, tempered or ground, not further manufactured than cut to shape, without indented edges, when imported by manufacturers of saws for use exclusively in the manufacture of saws, in their own factories Free;; 10; 10; 12½

(*i*) Sheets, hoop, band or strip, when imported by manufacturers for use exclusively in the manufacture of buckle clasps, bedfasts, furniture casters, corset steels, clock springs, shoe shanks, phonograph motor springs or ball bearings, in their own factories..Free; Free; Free; 5

(*j*) Hoop, band or strip, being tagging metal, coated or not, when imported by manufacturers of shoe and corset laces for use exclusively in the manufacture of shoe and corset laces, in their own factories...Free; Free Free; 5

(*k*) Sheets, hot or cold rolled, when imported by manufacturers of hollow-ware coated with vitreous enamel or of apparatus designed for cooking or for heating buildings, for use exclusively in the manufacture of hollow-ware coated with vitreous enamel or of vitreous-enamelled sheets for apparatus designed for cooking or for heating buildings. Free; 10; 10; 12½

(*l*) Sheets, cold rolled, blue polished, when imported by manufacturers of apparatus designed for cooking or for heating buildings, for use exclusively in the manufacture of apparatus designed for cooking or for heating buildings, in their own factories. Free; 10; 10; 12½

(*m-1*) Sheets of iron or steel, cold rolled when imported by manufacturers for use exclusively in the manufacture of sheets coated with tin. Free 15; 15; 15

(*m-2*) Sheets, hoop, band or strip, hot rolled, when imported by manufacturers, for use exclusively in the manufacture of sheets hoop, band or strips, coated with zinc or other metal or metals, not including tin, in their own factories 5; 17½; 20; 20

Sheets or strip, cold rolled, when imported by manufacturers of pipes and tubes, for use exclusively in the manufacture of pipes and tubes, in their own factories, under regulations prescribed by the Minister.....Free; 5; 5; 5

(*n*) Hoop, band or strip, hot rolled, in coils not less than 100 ft. in length, when imported by manufacturers for use exclusively in the manufacture of cold rolled iron or steel in their own factories..... Free; 5; 5; 5

(*o*) Hoop, band or strip, cold rolled electro galvanized, 6″ in width or less, in coils of not less than 100 feet, when imported by manufacturers for use exclusively in the manufacture of rolling doors, in their own factory. Free; 7½; 7½; 7½

Sheets of iron or steel, hot or cold rolled, with silicon content of .075% or more, when imported by manufacturers of electrical apparatus, for use in the manufacture of electrical apparatus in their own factories Free; 12½; 12½; 12½

Hoop steel, hot or cold rolled, plain or coated, .064 inch or less in thickness, not more than three inches in width, when imported by manufacturers of barrels or kegs, or by manufacturers of flat hoops or barrels and kegs, for use exclusively in their own factories Free; 12½; 12½; 12½

Railway rails, or iron or steel, of any weight or for any purpose, punched, drilled or not, per ton.....$4.50; $6.00; $6.00; $7.00

Railway ties, fish-plates, splice bars, rail joints, tie-plates, of iron or steel, per ton $5.00; $7.00; $7.00; $8.00

Steel grooved (or girder) rails for electric tramway use, weighing not less than 75 pounds per lineal yard, punched, drilled, or not, of

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Iron and Steel Metals Cont'd.

shapes and lengths not made in Canada, per ton.....Free; $7.00; $7.00; $7.00

Railway intersection layouts, intersections, switches, crossings, frogs, guard rails, of iron or steel.....15; 25; 25; 30

Iron or steel angles, beams, channels, columns, girders, joists, tees, zees and other shapes or sections, not punched, drilled or further manufactured than hot rolled, weighing not less than 35 pounds per lineal yard, n.o.p.; piling of iron or steel, not punched or drilled, weighing not less than 35 pounds per lineal yard, including inter-locking sections, if any, used therewith, n.o.p., per ton
Free; $3.00; $3.00; $3.00

Iron or steel shapes or sections, as hereunder defined, not punched, drilled or further manufactured than hot rolled, weighing not less than 35 pounds per lineal yard, viz.: I-beams, up to and including 6 inches in depth, but not to include H sections; channels, up to and including 7 inches in depth; angles, up to and including 6 inches by 6 inches; zees, up to and including 6 inches in depth of web, per ton
$4.00; $6.00; $6.00; $6.00

Iron or steel angles, beams, channels, columns, girders, joists, tees, zees and other shapes or sections, not punched, drilled or further manufactured than hot rolled, n.o.p.; piling of iron or steel, not punched or drilled, including interlocking sections, if any, used therewith, n.o.p., per ton..$4.00; $7.00; $7.00; $7.00

Iron or steel beams or joists, not punched, drilled or further manufactured than hot rolled, weighing less than 5½ pounds per lineal yard for each inch in depth of web
5; 12½; 12½; 17½

Iron or steel angles, beams, channels, columns, girders, joists, piling, tees, zees, and other shapes or sections, punched, drilled or further manufactured than hot rolled or cast, n.o.p.....20; 35; 35; 40

Iron or steel side or centre sill sections, of all sizes not manufactured in Canada, weighing not less than 35 pounds per lineal yard, not punched, drilled, or further manufactured, when imported by manufacturers of railway cars, for use in their own factories, per ton
Free; $3 00; $3.00; $3.00

Provided: That upon any article or commodity enumerated in tariff items 377, 377a, 378a, 378b, 378c, 388a, 388b and 388c of this schedule, not being of greater value than 6½ cents per pound, there shall be levied, collected and paid, under regulations prescribed by the Minister, in addition to the rates of Customs duties enumerated in such said tariff items, an ad valorem surtax of five per centum when any such said article or commodity contains:
(*a*) Vanadian—0.15 per centum or more, by weight.
(*b*) Molybdenum—0.15 per centum or more, by weight.
(*c*) Nickel—0.4 per centum or more, by weight.
(*d*) Chromium, 0.4 per centum or more, by weight.
(*e*) Tungsten, 0.4 per centum or more, by weight.
(*f*) Cobalt, 0.4 per centum or more by weight.
(*g*) Manganese, 1.0 per centum or more, by weight.
(*h*) Silicon, 1.0 per centum or more, by weight
(*i*) Any other element, not being iron or carbon, in excess of .5 per centum, by weight.

Castings of iron, malleable, n.o.p.
15; 22½; 25; 27½

Castings of iron, non-malleable, n.o.p.
15; 22½; 25; 27½

Castings of steel, n.o.p.....15; 22½; 25; 27½

Castings, piston rings of steel in the rough, as from the moulds.....Free; Free; Free; 27½

Castings of iron or steel:
(*a*) Being ingot moulds for use in the production of steel.....Free
(*b*) Being moulds, n.o.p.....Free; 7½; 7½; 10

Forged golf club heads, of iron or steel, with or without face or similar marking, but not ground, polished, plated or otherwise finished
—; 10; —; —

Forgings of steel, rough machined and fitted or not, and handles of steel or of metal alloy in the rough, when imported by manufacturers of surgical and dental instruments for use in the manufacture of such instruments in their own factories.....Free; 27½; 27½; 30

Forgings, iron or steel, in any degree of manufacture, n.o.p.....17½; 27½; 27½; 30

Forgings, iron or steel, in any degree of manufacture, hollow, machined or not, not less than 12 inches in internal diameter; and all other forgings, solid or otherwise, in any degree of manufacture, of a weight of 20 tons or over.....Free; 20; 27½; 30

Tires, of steel, in the rough, not drilled or machined in any manner, for railway vehicles, including locomotives and tenders
Free; 7½; 10; 10

Axles and axle bars, n.o.p., and axle blanks and parts thereof, of iron or steel:
(*a*) For railway vehicles, including locomotives and tenders.....7½; 25; 27½; 30
(*b*) For other vehicles, n.o.p.....22½; 30; 30; 35
(*c*) N.o.p.....20; 27½; 27½; 30

Sections, of iron or steel, not being ordinary square, flat or round bars, whether forged and punched or not, unfinished, when imported by manufacturers of hames for use exclusively in the manufacture of hames, in their own factories, under regulations prescribed by the Minister.....Free

Blanks, of iron or steel, when imported by manufacturers of milling cutters for use exclusively in the manufacture of milling cutters, in their own factories, under regulations prescribed by the Minister....Free; 12½; 12½; 12½

Pipe, cast, of iron or steel, valued at not more than five cents per pound, per ton
$5.00; $12.00–10%; $12.00; $14.00

Pipe, cast, of iron or steel, n.o.p.
Free; 7½; 7½; 10

Pipes and tubes, of wrought iron or steel, plain or coated:
(*a*) Welded or seamless, with plain or processed ends, not more than 10½ inches in diameter, n.o.p.....15; 25; 27½; 30
(*b*) Welded or seamless, with plain or processed ends, more than 10½ inches in diameter, n.o.p.....10; 15; 15; 20
(*c*) Not joined, with plain ends, not more than 2½ inches in diameter, n.o.p.....5; 10; 10; 15
(*d*) N.o.p.....12½; 20; 27½; 30

Pipes and tubes, of steel, seamless, cold drawn, plain ends, valued at not less than five cents per pound, n.o.p.....Free; 5; 5; 5

Pipes and tubes of iron or steel, seamless, cold drawn, plain ends, polished, valued at not less than five cents per pound, steel tubes, welded or seamless, more than 10½ inches in diameter, with plain ends, when imported for use exclusively in the manufacture or repair of rolls for paper-making machinery
Free; 15; 15; 30

Tubing of iron or steel, not joined, not more than 1/16 inch in diameter, with one end swaged, or swaged, split and spread, but not further manufactured, when imported for use in the manufacture of fishing rods
Free; 7½; 7½; 15

Pipes, tubes and flues, of wrought iron or steel, not further manufactured than in straight lengths, with plain, swelled or thickened ends, when imported by manufacturers for use exclusively in the manufacture or repair of pressure parts of boilers, pulp mill evaporators and vessels for the refining of oil, in their own factories, under regulations prescribed by the Minister.....Free

Pipes and tubes, of wrought iron or steel, brass covered, not more than 3 inches in diameter, and brass trimmings, not polished, lacquered or otherwise manufactured, when imported by manufacturers of iron or brass bedsteads for use exclusively in the manufacture of iron or

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Iron and Steel Metals, Cont'd.

brass bedsteads, in their own factories, under regulations prescribed by the Minister.....Free

Tubing, wrought iron or steel, not more than ½ inch in diameter, in lengths not less than 6 feet, coated with metal other than zinc, not polished, bent or further manufactured, when imported by manufacturer to be further processed in their own factories

Free; 7½; 7½; 7½

Pipes and tubes, not exceeding 2 inches in diameter, made from puddled iron, when for use exclusively in recovering crude petroleum. Free

Fittings, of iron or steel, of every description for iron or steel pipes and tubes and complete parts thereof.....20; 25; 25; 30

Wire, of iron or steel:

(*a*) Barbed fencing, coated or not. Free; 10; 10; 10

(*b*) Twisted, braided or stranded, including wire rope or cable, coated or not, n.o.p.

15; 25; 25; 25

(*c*) Drawn flat or cold rolled flat after drawing, coated or not, n.o.p., not more than .25 inches in width and less than .1875 inches in thickness

7½; 20; 20; 20

(*d*) Coated with zinc or spelter, curved or not, in coils, .144, .104 or .092 inches in diameter, with tolerance not to exceed .004 inches, and not for use in telegraph or telephone lines

Free; 10; 10; 10

(*e*) Coated with zinc or spelter, n.o.p.

10; 20; 20; 20

(*f*) Single or several, covered with any material, including cable so covered.....15; 30 30; 30

(*g*) N.o.p.....15; 20; 20; 20

Wire of iron or steel, coated with zinc or spelter, curved or not, in coils, not more than .144 inch and not less than .080 inch in diameter, with tolerance not to exceed .004 inch, when imported by manufacturers of barbed fencing wire or of wire fencing for use exclusively in the manufacture of barbed fencing wire or of wire fencing, in their own factories.....Free; 10; 10; 10

Woven netting, of iron or steel, coated, made from wire of 17 gauge or heavier with marks not smaller than one inch and not larger than two inches, with specially strengthened joints, when for use exclusively on fur farms, under regulations prescribed by the Minister.....12½; 20; 27½; 30

of a class or kind not made in Canada

5, —; —; —

Woven or welded wire fencing, of iron or steel, from wire not more than .144 inches and not less than .080 inches in diameter, with tolerance not to exceed .004 inches; wire fencing, of iron or steel, coated or not, n.o.p.

Free; 12½; 12½; 15

Woven or welded wire fencing, of iron or steel, coated or not, n.o.p.; wire cloth or wire netting, of iron or steel, coated or not

20; 30; 35; 35

Wire, of steel:

(*a*) Spring not less than .40 per centum, by weight, of carbon, .128, .116, .104 and .092 inches in diameter, with tolerance not to exceed .003 inches, when imported by manufacturers of mattresses, cushions or upholstery for use exclusively in the manufacture of mattresses, cushions or upholstery, in their own factories, under regulations prescribed by the Minister

Free; 5; 5; 7½

(*b*) Flat or woven flat, in the coil, coated or not, .064 inches in thickness or thinner, with tolerance not to exceed .002 inches, when imported by manufacturers of corset clasps, steels, wires and dress stays for use exclusively in the manufacture of corset clasps, steels, wires and dress stays, in their own factories, under regulations prescribed by the Minister.....Free; 5; 5; 5

(*c*) Valued at not less than 2¾ cents per pound, when imported by manufacturers of wire rope for use exclusively in the manufacture of wire rope, in their own factories, under regulations prescribed by the Minister.....Free; 5; 5; 7½

(*d*) Single, not covered, in coils, for use exclusively in trolling in bona fide deep sea or inland commercial fishing operations...Free; 7½; 7½; 10

(*e*) Steel wire, when imported by manufacturers of machine card clothing for use exclusively in the manufacture of machine card clothing in their own factories.....Free

(*f*) Rust or acid resisting steel wire, twisted or stranded, for use exclusively in commercial fishing operations.....Free; 10; 25; 25

Springs, of iron or steel:

(*a*) For the running and draft gear of railway vehicles, including locomotives and tenders

20; 27½; 27½; 30

(*b*) For the running gear of other vehicles

22½; 30; 30; 35

Springs, of iron or steel, when imported by manufacturers of surgical trusses for use exclusively in the manufacture of surgical trusses, in their own factories, under regulations prescribed by the Minister.....Free

Springs, of iron or steel, when imported by manufacturers of clocks for use exclusively in the manufacture of clocks in their own factories, under regulations prescribed by the Minister.....Free; 7½; 7½; 10

Coil chain, coil chain links, including repair links and chain shackles, of iron or steel:

(*a*) One and one-eighth inches in diameter and over.....Free; 5; 5; 5

(*b*) Less than one and one-eighth inches in diameter.....15; 25; 25; 25

Silent chain and finished roller chain, of iron or steel, of a class or kind not made in Canada, n.o.p., either chain of the type which operates over gears or sprockets with machine cut teeth.....Free; 20; 20; 25

Chains, of iron or steel, n.o.p., and complete parts thereof.....15; 30; 30; 35

Malleable sprocket chain and link belting chain, of iron or steel, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements, in their own factories, under regulations prescribed by the Minister

Free; 5; 10; 10

Wire of all metals and kinds, n.o.p.

10; 30; 30; 30

Wire, twisted, braided or stranded, including wire rope and wire cable, coated or not, n.o.p.....17½; 22½; 22½; 25

Wire cloth, or woven wire of brass or copper.....17½; 22½; 22½; 25

Wood screws, iron or steel.....15; 30; 25; 30

Machine and other screws, n.o.p., iron or steel.....15; 25; 25; 30

Wood or machine screws of brass, copper or other metals, n.o.p.....22½; 30; 30; 35

Composition metal and plated metal, in bars, ingots or cores, for the manufacture of watch cases, jewelry, filled gold and silver seamless wire and for dental purposes

Free; 7½; 7½; 10

Manufactures of iron and steel, n.o.p.

10; 25; 27½; 35

Metal shells and hinges for use in manufacturing jewellery boxes and spectacle cases, not further finished than shaped, of a class or kind not made in Canada, from the United Kingdom.....Free

Locomotive beds or frames of steel, cast in one piece; tender frames of steel, cast in one piece; cast steel cradles for the rear ends of locomotive frames; cast steel truck frames and bolsters for engines, tenders, and passenger coaches; platform castings for passenger coaches; all the foregoing whether in the rough or semi-manufactured for use on railway rolling stock, of a class or kind not made in Canada.

Free; 7½; —; —

Tools of iron or steel, for use in machines, n.o.p. of a class or kind not made in Canada.

Free; 10; 27½; 35

Welding rods or welding wires of rust, acid or heat resisting steel, whether or not flux coated.....—; 15; —; —

Parts of articles provided for under tariff item 454.....—; 12½; —; —

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Metal parts in any degree of manufacture, coated or not, and wooden parts in the rough, when imported by manufacturers of spools, quills, pirns, bobbins and shuttles, for use in the manufacture of such articles, in their own factories....—; 10; —; —
Isinglass....15; 20; 25; 25
Istle fibre (tampico)....Free
Ivory, black....Free
vaccine points....Free
Ivory and ivory nuts, piano key ivories and veneers of ivory, unmanufactured....Free
Ivory, manufacture of, n.o.p....15; 20; 25; 25

J

Jalap root (unground)....Free
ground....Free; 17½; 25; 25
Jellies, jam, marmalades, preserves, fruit butter and condensed meats, per lb...2c; 3¾c; 3¾c; 5c.
Japanole, black stain (a leather dye) containing over 40% proof spirits, per gal.$5; $10; $10; $10
Non alcoholic....15; 20; 25; 25
Japans and japan driers, n.o.p....10; 20; 25; 30
per gal. 15c.; 15c.; 20c.; 20c.
Jars, glass....15; 27½; 30; 32½
Jars (see packages page 693.)
Jeans, sateens and coutils, n.o.p., to pay same rate as cotton fabrics.
When for use by corset makers in their own factories, customs regulations will apply.
Jersey cloth, wholly of cotton, for the manufacture of rubber boots and shoes when imported by manufacturers of rubber boots and shoes for use for the manufacture of such articles in their own factories....10; 20; 20; 25
Jet (trimming)....22½; 32½; 32½; 35
manufacture of....15; 20; 25; 25
Jewel cases....15; 30; 40; 40
Jewellery findings of metal, not plated or coated, including stampings, trimmings, spring-rings, bolt-rings, clasps, snaps, swivels, vest chain bars, joints, catches, pin tongues, buckle tongues, coil pins, clip actions, settings and eyepins, when imported by manufacturers of jewellery or ornaments for the adornment of the person, for use exclusively in the manufacture of such articles, in their own factories....15; 25; 25; 30
French Treaty—articles made from Britannia metal, nickel, silver....25–15%
Articles made from gold and silver....25–10%
Wire or strip, viz.: Gold, gold-filled, silver, silver-filled, brass or nickel silver, knurled, twisted, figured or with ornamental design rolled or drawn thereon, and wire of nickel silver, plain, in coil or otherwise, when imported by manufacturers of jewellery or ornaments for the adornment of the person, for use exclusively in the manufacture of such articles, in their own factories
Free; 20; 20; 25
Metal shells and hinges, for use in manufacturing spectacle cases and jewellery boxes, not further finished than shaped...—; 12½; —; —
Jewellery, for the adornment of the person, n.o.p....25; 35; 37½; 45
Jewels for watch movements....Free; 15; 15; 15
Jewels, sapphire meter, cupped for bearings
7½; 10; 10; 10
Joists, drilled and punched....20; 35; 35; 40
other n.o.p., per ton....$4.00; $7.00; $7.00; $7.00
Juice, fruit and lime, not over 25% proof, per gallon....$2.50; $2.50 $2.50; $2.50
over 25% proof, per gal.
$10.00; $10.00; $10.00; $10.00
and 30; 30; 30; 30
lime, raw and concentrated, not refined per gallon....Free; 15c.; 15c.; 15c.
Juices, fruit, n.o.p., not including lime, oranges or passion fruit juices....15; 15; 25; 25
n.o.p....15; 15; 25; 25
Juices, grape, in containers of more than one gallon each. Testing not more than 1.074 specific gravity at 60 degrees temperature per gal....20c; 25c; 25c; 25c.
and in addition thereto, for each increment of 0.01 in specific gravity above 1.074..3c; 3c; 3c; 3c.
South Africa, British Preferential
Juices, orange, lemon and passion fruit—under Australian and South Africa Treaty....Free
under New Zealand Treaty, lemon and passion fruit....Free
Juices, orange, grapefruit and blended orange and grapefruit juice, the product of British West Indies, when imported direct from the country of production....Free; Free; Free
Juice, vegetable....15; 27½; 32½; 35
June buds, each....Free; 5c.; 5c.; 6c.
Junk, old....Free
Jute bags or sacks....15; 17½; 17½; 20
Jute butts....Free
Jute canvas, n.o.p....Free; 22½; 22½; 25
Jute canvas, not bleached nor colored..Free; 5; 5; 15
Jute carpets, rugs, mats and matting
15; 22½; 22½; 25
Jute cloth, as taken from the loom, not coloured, cropped, mangled, pressed, calendered nor finished in any way....Free; 5; 5; 15
Jute fabrics, coated or impregnated
12½; 25–10%; 25; 30
Jute fibre, bleached....Free
Jute, articles made from fabrics, finished or unfinished, and all textile manufactures, wholly of jute, n.o.p.; fabrics wholly of jute, coated or impregnated, and jute fabric backed with paper....12½; 25–10%; 25; 30
yarn, plain dyed or coloured when imported by manufacturer for use exclusively in their own factories for weaving purposes or for insulating wire....Free; 10; 10; 15
Jute shopping bags—with metal handles
15; 30; 40; 40

K

Kainite or German potash salts....Free
Kyanite, crude or calcined, but not further processed than ground....Free; 5; 5; 25
Kalkspar (ground chalk)....Free
Kalsomine, dry....12½; 20; 20; 22½
liquid....17½; 25; 27½; 30
Kaoline, crude....Free
Kartavert....17½; 17½; 22½; 25
Kayao (Stearine) vegetable....15; 20; 25; 25
Kelp....Free
Kentledge, iron, per ton....See iron and steel
Kernels of apricots....15; 20; 25; 25
Kerosene engines....15; 25; 25; 30
Key-machinery and complete parts, of a class or kind not made in Canada, when imported by manufacturers of metal keys for the opening of cans containing food products, for use exclusively in the manufacture of such keys in their own factory....Free; 15; 15; 20
Keys, piano or organ, parts for manufactures of (see piano material)....Free
watch....Free; 15; 15; 15
clock....10; 25; 25; 25
Kilns or furnaces for burning paintings on china....10; 25; 27½; 35
Kilns, rotary, for roasting ores, etc....Free
Klaxton horns for autos....Free; 20; 20; 30
Knees, iron or steel, for vessels (see masts)....Free
Knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground or otherwise manufactured
Free; 7½; 7½; 10
handles, celluloid, moulded into sizes for, not bored or otherwise manufactured....Free
polish, n.o.p....12½; 25–10%; 25; 27½
Knife and tool grinders, iron or steel.10; 25; 27½; 35
Knitted garments, n.o.p....20; 35; 35; 45
per lb., —; —;25c.; 30c.
Knitted underwear and knitted goods n.o.p.
20; 35; 35; 45
and per lb. —; 25c.; 25c.; 30c.
Knitting machine needles, steel latch..10; 30; 30; 35
and per M....—; $1.50; $1.50; $1.50
Knitting Machine, parts not made in Canada
Free; 5; 5; 10
Knitting needles, celluloid....10; 30; 30; 35
Knitted wool bootees, having soles of knitted material....20; 35; 35; 45
and per lb. —; 25c.; 25c.; 30c.
Knives, belt, for leather splitting machine
10; 25; 27½; 35
Knives, edging and hay or straw knives
Free; 7½; 7½; 25

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

pruning shears....Free; 5; 7½; 25
reaper and mower, steel for....See steel sheets
steel and all other cutlery of steel, plated or not....Free; 30; 30; 30
Knobs, door, nickel plated....17½; 30; 33⅓; 45
iron....10; 25; 27½; 35
porcelain insulators....15; 25; 25; 27½
wood....17½; 20; 22½; 25
Kokobace for manufacture of liquid soap.
20; 32½–10%; 32½; 32½
Kryolite (ore) (or cryolite)....Free

L

Labels, cotton....20; 20; 27½; 32½
and per lb. —; 3c.; 3½c.; 4c.
Labels for fruit, vegetables, meats, fish, confectionery, cigar boxes or other goods or wares....22½; 27½; 32½; 35
ribbon of silk....27½; 30; 30; 45
and per oz. —; 7c.; 7c.; 7c.
wooden, tree (blank)....17½; 20; 22½; 25
Lac, crude....Free; 10; 10; 15
Lace collars, wholly of cotton....25; 30; 30; 35
General Rate per lb. 4c.
Lace collars, n.o.p....According to material
Lace and embroideries, wholly of cotton, coloured, imported by manufacturers for use exclusively in the manufacture of clothing in their own factories, per lb....7½; 17½; 17½; 30
and per lb. for General Rate 4c.
Lace and embroideries, wholly of flax or of hemp, or of flax, hemp and cotton, not coloured, imported by manufacturer for use exclusively in the manufacture of clothing in their own factory
12½; 17½–20%; 17½; 20
wholly of cotton, not coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own factories....7½; 12½–15; 12½; 20
Lace, embroidery, lace collars and all manufacture of lace, nottings of cotton, all of cotton....20; 27½; 27½; 30
and per lb. —; 3½c.; 3½c.; 4c.
Lace garments, wholly of cotton....25; 30; 30; 35
General Rate per lb. 4c.
Lace, nets and nettings, wholly of cotton
20; 27½–20%; 27½; 30
and per lb. —; 3½c.–20%; 3½c., 4c.
Lace, paper and paper lace mats 20; 27½; 32½; 35
Laces, boot, shoe, stay and shirt, of cotton
25; 30; 30; 35
and per lb. —; —; 1½; 4c.
Laces, boot, shoe, shirt and stay, n.o.p.
According to material
Laces, leather for machining belting
20, 25, 35; 35
shoe and corset, tagging metal for (see tagging metal)....See iron and steel
Lacquers, spirit, per gal....75c.; 85c; $1.25; $1 25
Lacquers, n.o.p. (varnishes), per gal.
15c.; 15c.; 20c.; 20
and 10; 20; 25; 30
Lags, toothed, for rag picking machines. Rag picking machines, suitable for picking wool.
Free; 5; 5; 10
Lamb and sheep skins, not dressed, waxed, glazed, or further finished than tanned.
5; 17½–10%; 17½; 20
Lambskin and sheepskin leather, further finished than tanned, n.o.p....7½; 25; 27½; 27½
Lambskins, wholly or partially dressed.
10; 15–10%; 15; 15
Lamp black....Free
Lamp bulbs, incandescent, for use in the manufacture of incandescent lamps and mantle stocking for gas light...Free; 7½–10%; 7½; 10
chimneys (glass)....15; 27½; 30; 32½
reflectors....15; 27½; 27½; 30
shade blanks, celluloid....Free
Lamp shades, celluloid and decorated
15; 27½; 27½; 30
wicks, plain braided, not over 12 inches wide,
22½; 27½; 27½; 35
wicks, n.o.p....25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
Lamps, incandescent electric....20; 30; 30; 30
Lamps, mercury vapour quartz, ultra violet, therapeutic lamps, when for use by physicians only, and so certified on face of entry....Free
When not for physicians' use. 15; 27½; 27½; 30
miner's safety, and accessories for cleaning, filling and testing same....Free
belt and cap, and parts thereof to be used exclusively in a mine; parts of miner's safety lamps, n.o.p....Free
Lamps, side lights and head lights, lanterns and chandeliers....15; 27½; 27½; 30
Ultra violet ray, and complete parts thereof, designed for detecting schelite ore....Free
Exempt from Sales Tax and War Exchange Tax.
Land rollers and complete parts...Free; 7½; 7½; 25
Landsides, cut to shape only (see mould boards)..Free
Lanterns (lamps), n.o.p....15; 27½; 27½; 30
acetylene gas, for gas beacons, and parts thereof....Free
Chinese....15; 27½; 27½; 30
magic and slides therefor....Free; 20; 20; 25
Lapping for calico printers, etc. (see blanketing)....Free
Lard, and Lard compound and similar substances (see p. 693) per lb. 1½c.; 1¾c.; 1¾c.; 2c.
From New Zealand....Free
(Lard substitutes and material used in the manufacture of take no S.T.)
tins (filled or empty)....15; 25; 27½; 30
Lard, oil....15; 22½; 22½; 25
Laryngeal mirror....Free
Laryngeal speculum....Free
Laryngoscopes, chiefly of metal....Free
Lashes for whips....20; 27½; 27½; 30
Last blocks, rough turned, hewn or sawn....Free
Lasts, shoe, with metal bottoms....10; 25; 27½; 35
shoe, of wood (no S.T. on lasts of all kinds)
17½; 20; 22½; 25
Lathe, iron or steel....10; 25; 27½; 35
Lathe and drill chucks and dogs (iron or steel)
10; 25; 27½; 35
Laths, wood, sawn or split only....Free
Laundry bluing....12½; 20; 20; 22½
Laundry soap, per 100 lbs...50c.; $1.50; $1.50; $1.50
Laundry tubs of any material, n.o.p...15; 27½; 35; 35
Laundry tubs, of iron or steel, coated or not
5; 25; 25; 35
Lava, unmanufactured, ground only....Free
tips....15; 27½; 27½; 30
manufactures of....15; 20; 25; 25
Lavatories, iron or steel, coated or not...5; 25; 25; 35
Lavatories, stoneware, etc....15; 27½; 35; 35
Lavender water (see alcoholic perfumes), 4 oz. bottles or less....30; 90–33%; 90; 90
in bottles of more than 4 oz. each, per gal. $5.00 and....—; 40; 40; 40
Lawn bowls....20; 30; 30; 35
Lawn mowers....10; 30; 30; 32½
Lawn mowers, designed for use with motive power, whether or not containing the power unit....—; 15; —; —
Lawn sprinklers....10; 25; 27½; 35
Lawn rollers....Free; 7½; 7½; 25
Lawn tennis nets....25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
Lead capsules for bottles....Free; 27½; 27½; 30
Lead, dry red, orange mineral, and zinc white
Free; 15; 15; 15
dry, white....15; 20; 27½; 30
Lead, ground in oil, white....20; 25; 35; 37½
Lead, in bars and sheets....15; 22½; 22½; 25
manufactures of, n.o.p....20; 27½; 27½; 30
old scrap, pig and blocks per lb...¾c.; 1c.; 1c.; 1c.
Lead ore concentrates, representing the lead ore after the ore as taken from the earth has been crushed and the foreign substance, such as quartz, etc., removed, but not otherwise manufactured....Free
pencils of all kinds....10; 35; 35; 35
tea....Free
Lead, tetraethyl, compound of tetraethyl lead, in which tetraethyl lead is the predonderant constituent by weight....Free; 5; 5; 10
Leaf, aluminum, less than .005 millimeter in thickness....Free
Leaf, aluminum, n.o.p....Free; 30; 30; 30

Leaf, Dutch or schlag metal.....15; 30; 30; 30
gold and silver.....15; 30; 30; 30
palm, unmanufactured, class or kind not made in Canada, imported for exclusive use in making hat bodies or shapes.....Free
Leather, artificial, a fabric coated with material, composed chiefly of specially prepared linseed oil and coloured pigments.....15; 30; 32½; 35
and per lb., general rate 4c.
Leather belting for making, further finished than tanned.....7½; 20; 27½; 27½
belting of.....10; 25; 30; 35
Leatherboard, leatheroid, and manufactures of, n.o.p.....15; 22½; 22½; 25
Leather, chamois, sheepskin or lambskin, prepared for polishing.....7½; 20; 27½; 27½
Leather, consisting of beef-cattle hides, horse-hides or sheep-skins, but not including suedes, Cabrettas, Spanish capes or African capes, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing, in their own factories.....Free; 15; 15; 20
Leather dressed, waxed or glazed, viz.: dongola, cordovan, calf, kid or goat, kangaroo, alligator and all other leather, further finished than tanned, n.o.p.....7½; 20; 27½; 27½
harness, tanned only.....5; 17½–10%; 17½; 20
genuine pig leathers and genuine Morocco leathers; so-called roller leathers
Free; 25; 27½; 27½
Leather, genuine reptile.....Free; 15; 15; 15
Leather hides and skins, raw, whether dry, salted or pickled, and raw pelts.....Free
Leather, not further finished than tanned, in whole hides, in grains or splits, when imported by manufacturers of upholstering leathers, for use exclusively in the manufacture of upholstering leathers, in their own factories.....Free; 15; 15; 15
Sheepskin and goatskin not further finished than tanned, when imported by tanners for processing in their own factories Free; 17½; 17½; 20
Leather, japanned, patent, or enamelled
7½; 20; 27½; 27½
manufactures, n.o.p.....20; 25; 35; 35
morocco and imitations.....7½; 20; 27½; 27½
not further finished than tanned, n.o.p.
5; 17½–10%; 17½; 20
preparations for (see preparations).
sole.....12½; 25; 27½; 27½
stuffing (grease).....Free
tanners' scrap.....5; 17½–10%; 17½; 20
Leather, split, dressed to imitate box calf, box kid, and such like leathers known as upper or side leather, tanned only, and imported for use in the manufacture of boots and shoes.....5; 17½–10%; 17½; 20
Leather produced from East India tanned kip uncoloured or coloured other than black, when imported for use exclusively in lining boots and shoes; genuine reptile leathers
Free; 15; 15; 15
East India kip, not further finished than tanned, for use in Canadian manufactures
Free; 17½; 17½; 20
Leather produced from East India tanned kip, n.o.p.....20; 25; 25; 25
and per square foot 4c.; 4c.; 4c.; 4c.
Leathers, glove for glove manufacturers (see glove leathers, when imported by manufacturers of gloves or leather clothing, in their own factory.....Free; 7½; 7½; 10
Leatheroid and manufactures thereof
15; 22½; 22½; 25
Leaves, artificial, for hats.20; 27½–15%; 27½; 27½
crude drugs (see drugs).....Free
Leaves, fern, not further prepared than dried
15; 20; 25; 25
Leaves, flowers and foliage, natural cut whether in design or bouquets or not, n.o.p.
Free; 25; 25; 40
Leaves, sage.....15; 20; 25; 25
Leeches.....Free
Lemon exquinta (flavoring extract)
$5.00; $10.00; $10.00; $10.00; and 30; 30; 30; 30
Lemon oil.....Free; 7½; 7½; 7½
Lemon peel, drained.....20; 35–10%; 35; 35
Lemon peel, solid extract.....20; 35–10%; 35; 35
Lemon, orange, grapefruit and citron rinds, sulphured or in brine.....Free
Lemons.....Free
Lenses, glass, for magic lanterns
10; 17½; 20; 22½
glass, n.o.p.....10; 17½; 20; 22½
semaphore.....10; 17½; 20; 22½
silvered, for automobile lamps
10; 17½; 20; 22½
spectacle and eye glass...20; 27½–10%; 27½; 30
spectacle, uncut or unground....10; 17½; 20; 22½
Lenses and shutters, when imported, for use only in the manufacture of cameras and kodaks...Free
for locomotive headlights.....20; 27½; 30; 30
Lenses or eyeglasses, contact, designed to be worn in direct contact with the human eye, under the lid.....Free
Lentils, split.....15; 20; 25; 25
Lettuce seeds, in packages of more than 1 lb. each, n.o.p., per lb.....Free; 3c.; 10c.; 10c.
Lettuce seed, non-germinating, in packages weighing more than 1lb. each, imported for use exclusively in manufacturing or blending operations, per lb.....—; 3c.; —; —; —
Levels, hand, pocket or tripod and levelling rods.
Free; 10; 10; 15
Levels, spirit.....7½; 17½; 25; 30
Lichens.....Free
Lifeboats and life saving apparatus imported by societies to encourage the saving of human life.....Free
Life buoys, composed of cork in combination with cotton fabric.....25; 30; 30; 35
and per lb. —; —; 1½c; 4c.
Ligatures, asceptic silk, prepared for surgical purposes.....15; 22½; 22½; 25
Ligatures, gut for, unmanufactured.....Free
Lightning rods, copper coated 20; 27½–10%; 25; 30
Limbs, artificial, and parts thereof.....Free
Lime, bolted.....15; 20; 25; 25
flour, ground slack.....15; 20; 25; 25
hydraulic or water lime, per 100 lbs., weight of package to be included in weight for duty
5c.; 8c.; 8c. 8c.
hydrated, per 100 lbs., weight of package to be included in weight for duty Free; 11c.; 11c.; 12½c.
quick.....15; 20; 25; 25
sulphate of (gypsum crude).....Free
Lime juice (see "juices")
Limes.....Free; 15; 15; 15
Southern Rhodesia.....Free
Under W.I.I. Treaty.....Free
Linen bags or sacks (seamless)....15; 17½; 17½; 20
collars and cuffs.....25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
machinery for manufacture of, or a kind not made in Canada.....Free; 5; 5; 10
nets, n.o.p. (see nets).....22½; 32½; 32½; 35
nettings (see nettings)..22½; 32½–10%; 32½; 35
Linen, bleached, n.o.p., not coloured.Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.
Linen clothing, n.o.p.....25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
Linen fire hose, lined or unlined, n.o.p.
15; 32½; 32½; 35
Linen, grey, unbleached, not mercerized nor colored.....Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.
Linen handkerchiefs, n.o.p.....Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.
Linen, manufactures of, not elsewhere specified
25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
napkins and tablecloths wholly of flax or hemp
Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.
napkins and table cloths of crash with coloured borders, in the web, wholly of flax or hemp
22½; 30; 30; 35
per lb. 3c.; 3½c.; 3½; 4c.
napkins and table cloths of crash, with coloured borders, wholly or in part of hemp or flax, not containing silk nor wool.....25; 30; 30; 35
per lb. 3c.; 3½c.; 3½c.; 4c.
Linen, printed, dyed or colored.....25; 30; 30; 35
and per lb. 3c.; 3½c.; 3½c.; 4c.

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Linen rovings, yarns and warps wholly of vegetable fibres other than cotton, not to include materials for sewing, stitching nor packaging purposes, imported by manufacturers for use exclusively in their own factories for insulating wire or weaving fabrics or insulating wires.....Free; 10; 10; 15

Linen, woven dress linens containing not more than 15% by weight of cotton yarns for decorative effect.....Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.

Linen sideboard covers, n.o.p.....25; 30; 30; 35
and per lb. 3c.; 3½c.; 3½c.. 4c

Liniments, n.o.p. (see med preps.) 60; 60; 60; 60

Linings, carpet and stair pads....15; 22½; 22½; 25
chimney, or vents.....20; 30; 32½; 35
coat, to be finished in Canada (see dress goods.)

Linings, Italian.....Free; 20; 20; 25

Links, coil chains
A. 1⅛ inches and over in diameter..Free; 5; 5; 5
B. Less than 1⅛ inch in diameter..15; 25; 25; 25

Linnets, goldfinches and canaries for breeding purposes.....Free; 20; 20; 25

Linoleum.....15; 30; 32½; 35
General Rate per lb. 4c.

Linseed oil cake and linseed oil cake meal, cotton seed cake and cotton seed cake meal, and palm nut cake and palm nut cake meal....Free

Lint (surgical dressing).....10; 20; 25; 35

Linters, very short fibres, stripped off the cotton seed after the seeds have been removed from the raw cotton by the process of ginning..Free

Linters of short fibres of cotton, bleached, and cotton pulp wnen imported by manufacturers of paper to be used only in their own factories in the manufacture of blotting paper or other grades of paper Free; 10; 12½

Liquid driers, n.o.p.....10; 20; 25; 30
per gal. 15c.; 15c.; 20c.; 20c.

Liquid stains and oxides, valued at not less than 20 cents per pound, for use exclusively as colouring constituents in the manufacture of vitreous enamels and pottery glazes; finely divided metals or compounds of metals, whether dry, or suspended or dissolved in a liquid, for use exclusively in the manufacture of tableware of china, porcelain or semi-porcelain..Free; 20; 20; 22½

Liquor, chocolate, not sweetened, in blocks or cakes, per lb.....3c.; 4c.; 4c.; 5c.

chocolate, sweetened, in blocks or cakes, not less than 2 lbs. in weight, per lb.
4c.; 4½c.; 4½, 5½c.

Liquor cocoa, not sweetened, in blocks or cakes, per lb.....3c.; 4c.; 4c.; 5c.

Liquor cocoa, sweetened, in blocks or cakes, not less than 2 lbs. in weight, per lb.
4c.; 4½c.; 4½c.; 5½c.

Liquor, iron, for dyeing or calico printing (acetate or nitrate of iron).....Free

red, for dyeing or calico printing (acetate of aluminum).....Free

Liqueurs of all kinds, n.o.p., per proof gallon. $5.00; $10.00–40%; $10.00; $10.00

Liquors, alcoholic, n.o.p. (see alcohol, ethyl), per proof gal..... $5.00; $10.00; $10.00; $10.00

Liquorice fibres, dried, cleaned, cut to size, ground or sifted.....Free; 10; 10; 15

Liquorice paste, not sweetened
Free; 12½; 12½; 17½

in rolls and sticks, not sweetened
Free; 15; 15; 22½

root, unground.....Free

ground.....15; 20; 25; 25

sweetened, per lb. ½c. and.....15; 30; 35; 35

pellets.....15; 20; 25; 25

Litharge and mixtures or combinations of litharge with other materials, such mixtures or combinations to contain not less than 50 per centum by weight of litharge, when imported by manufacturers of electric storage batteries, for use exclusively in the manufacture of storage battery plates in their own factories.....Free

Litharge n.o.p.....Free; 15; 15; 15

Lithographic presses (printers').....Free; 10; 10; 10

Lithographic presses, and complete parts thereof for printing by photographic methods on plates for use on lithographic and off-set presses.....Free; Free; Free; 10

Lithographic stones, not engraved
Free; 17½; 17½; 20

engraved.....20; 30; 30; 35

Lithophone.....Free; 15; 15; 15

Litmus.....Free

Live stock for farm (see settlers' effects).....Free

Live stock, other.....Free; 20; 20; 25

Lobsters (alive).....15; 20; 20; 25

Lobsters, in glass containers....17½; 27½; 27½; 30

Locks, brass not plated.....20; 27½–10%; 25; 30

Locks, iron or steel not plated.....10; 25; 27½; 35

plated.....17½; 30; 33⅓; 45

Locomotive and car wheel tires, steel, when in the rough.....Free; 7½; 10; 10

Locomotives and motor cars for use on railways, and tops, wheels and bodies for the same, n.o.p.; chassis for locomotives, n.o.p.15; 30; 30; 35

Locomotives and motor cars for railways, of a class or kind not made in Canada, and complete parts thereof for use exclusively in mining or metallurgical operations.....Free; 12½; 15; 20

Locomotive wrought forgings, not less than 12 inches in internal diameter.....Free; 20; 27½; 30

Locomotive wrought forgings, or parts thereof n.o.p.....17½; 27½; 27½; 30

Motor rail cars or units for use on railways and chassis for same, complete parts of the foregoing.....Free; 30; 30; 35

Pressed steel wheels for use on railway rolling stock.....7½; 30; 30; 35

Locomotive cylinders, iron or steel..10; 25; 27½; 35

main driving wheel centre.....10; 25; 27½; 35

Locomotives and railway passenger, baggage and freight cars, being the property, or under the control, of railway companies in the United States, running upon any line or road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister of National Revenue.....Free

Locust beans and meal.....Free

Loganberries, dried.....Free; 15; 22½; 25

Loganberries, fresh, in their natural state
Free; 10; 15; 20

General Rate from June 1st to July 31st inclusive, shall not be less than 3c. per lb., weight of packages to be included.

Logging chains, hook and swivel attachment, iron or steel.....15; 30; 30; 35

Logging Machinery.....10; 15; 15; 20

Logging wagons and sleds and completes parts
Free; 15; 15; 25

Logs and round unmanufactured timber, exempt from sales tax.....Free

tapered, eight sides, rough sawn only.....Free

Logwood chips.....Free

Loom Harness.....Free; 5; 5; 10

Looms for weaving wire fence.....10; 25; 27½; 35

Loops, iron or steel, or other forms, n.o.p., less finished than bars, but more advanced than pig iron, except castings, per ton....see iron and steel

Loose Leaf Binders.....15; 30; 40; 40

Lotions, alcoholic, n.o.p. (see spirits), per gal., $5.00; $10.00; $10.00; $10.00 and 30; 30; 30; 30

Lumber, machinery for sawing (see machinery)
10; 15; 15; 20

Lumber, planed on two edges.....10; 10; 22½; 25

sawn or split, and not further manufactured, whether creosoted, vulcanized, etc. or not..Free

sawn or dressed on one side only..... Free

surfaced on one side and beaded on one edge
10; 10; 22½; 25

Lycopodium powder.....Free; 17½; 25; 25

Lychee (canned) per lb.....2c.; 3c.; 4c.; 5c.
Australian and New Zealand Treaty.1c. per lb.

Lye.....15; 20; 25; 25

M

Macaroni per 100 lbs.....Free; $1.25; $1.25; $1 50

Mace, ground.....20; 27½; 27½; 30

Mace, unground.....Free; 17½; 17½; 20

Machine card clothing.....10; 20; 20; 25

Machines, centrifugal for testing butter fat, milk and cream, and complete parts
Free; 10; 10; 10

Machinery (beet root sugar) of every kind and structural iron and steel, when imported under regulations prescribed by the Minister of National Revenue, for use in the construction and equipment of factories for the manufacture of sugar from beet root.....Free
for manufacturing rifles (see rifles, etc.) Free
Machinery of dairying purposes, viz: power churns, power milk coolers, power fillers and coppers, power ice cream mixers, power butter printers, power cream savers, power bottle sterilizers, power brine tanks, power milk bottle washers, power milk can washers; ice breaking machines, valveless or centrifugal milk pumps, sanitary milk and cream vats; none of the foregoing machinery to include motive power.....Free; 15; 27½; 35

Equipment for generating electric power for farm purposes only, viz.: engine, gas tank, generator storage battery and switchboard; and complete parts of all the foregoing
Free; 10; 10; 10

Car loading machines and complete parts thereof for use exclusively for loading coal into box cars.....Free

Face loading machines, shaker-trough or bolt trough conveyors, air engines, flame proof enclosed driving motors, of a class or kind not made in Canada, and integral parts of all motive power or machinery mentioned in this item, for use exclusively at the face in mining operations.....Free; 10; 10; 12½

Machinery and apparatus for use exclusively in washing or dry cleaning coal at coal mines or coke plants; machinery and apparatus for use exclusively in producing coke and gas; machinery and apparatus for use exclusively in the distillation or recovery of products from coal tar or gas; and complete parts of all the foregoing, not to include motive power, tanks for gas, nor pipes and valves 10½ inches or less in diameter.....Free; 10; 10; 12½

Machinery and apparatus and complete parts thereof for use exclusively in producing unrefined oil from shales, not to include motive power, of a class or kind not made in Canada..Free

Well-drilling machinery and apparatus, and complete parts thereof, for use exclusively in drilling for water, natural gas and oil, and in prospecting for minerals, not to include motive power; well packers and complete parts thereof, for oil and gas wells, seamless iron or steel tubing, of a class or kind not made in Canada for use in casing water, natural gas or oil wells.....Free

Rope 2,100 feet and over in length, designed for use in drilling wells of 2,000 feet and over in depth, and 4 inches and over in diameter, and of raising and lowering casing over 4 inches in diameter for such wells, for use exclusively in drilling for water, natural gas and oil, and in prospecting for minerals..5; 5; 5; 5

Machinery and appliances of iron or steel, of a class or kind not made in Canada, and elevators and machinery of floating dredges for use exclusively in alluvial gold mining.....Free

Articles for use exclusively in the metallurgy or smelting of iron, viz.: machinery and apparatus for sintering or nodulizing iron ore, concentrated or not, or flue dust; machinery and apparatus for use exclusively in the construction, equipment and repairs of blast furnaces for smelting iron ore, such machinery and apparatus to include hot blast stoves and burners, blast piping and valves connecting the blowing engines with the furnace, scale cars, charging and hoisting apparatus, blast furnace gas piping, cleaners and washers, and integral parts of all the foregoing, but not to include wrought iron pipe or valves 10½ inches and under in diameter, nor structural iron work.....Free; 5; 5; 5

Equipment and integral parts thereof for distributing stone dust in mines..Free; 5; 5; 10

Miners' rescue appliances, designed for emergency use in mines, where artificial breathing is necessary in the presence of poisonous gases, including high pressure oxygen pumps for use exclusively in connection with such appliances, and automatic resuscitation apparatus for artificial breathing to aid in the saving of human life, and integral parts of all the foregoing.....Free

Combustible gas indicators, for detecting explosive gases or vapors; methane detectors; carbon monoxide detectors and continuous indicators and recorders; carbon monoxide alarms; pyrotannic detectors for determining the presence and quantity of carbon monoxide in the blood; inhalators for use in reviving victims of carbon monoxide poisoning; pocket gas respirators, dust respirators, paint and lacquer spray respirators, fume and smoke masks, and hose mask outfits complete with face piece, harness, air line and air pump or blower, designed for the protection of firemen and industrial workers; special safety goggles, designed for eye protection of miners, welders, foundrymen and other industrial workers employed in hazardous work; complete parts of all the foregoing.....Free

Miners' acetylene lamps and complete parts thereof; miners' safety lamps and complete parts thereof; accessories for cleaning, filling, charging, opening and testing miners' lamps; battery renewal preparations for miners' electric safety lamps, all for use exclusively in mines.....Free

Machinery and apparatus, of a class or kind not made in Canada, for use exclusively in handling ore and other materials to be charged into the blast furnace, from the dock, car or stock pile, at the smelting works.....Free

Ore crushers, rock crushers, stamp mills, grinding mills, rock drills, percussion coal cutters, coal augers, rotary coal drills, n.o.p., and complete parts of all the foregoing, for use exclusively in mining, metallurgical or quarrying operations.....5; 17½; 20; 25

Diamond drills and core drills, not including motive power, and electrically-operated rotary coal drills, of a class or kind not made in Canada, and integral parts of the foregoing, for use exclusively in mining operations.....Free

Diamond drills and core drills, not including motive power and electrically-operated rotary coal drills, n.o.p., and integral parts of the foregoing, for use exclusively in mining operations.....Free; 10; 10; 10

Coal heading machines, electric or magnetic machines for concentrating or separating iron ores; automatic scales for use with conveyors; and integral parts of all the foregoing, for use exclusively in mining or metallurgical operations.....Free

Chock release apparatus, for use in coal mines to facilitate the safe removal of chocks forming the roof support.....Free; 10; 10; 10

Sundry articles of metal as follows, for use exclusively in mining and metallurgical operations, viz.: furnaces for the smelting of ores; converting apparatus for metallurgical processes in metals; machinery for the extraction of precious metals by the chlorination or cyanide processes, not to include pumps, vacuum pumps or compressors; blast furnace blowing engines for the production of pig iron; and integral parts of all the foregoing.....Free

Pumps and vacuum pumps, and complete parts thereof, for use exclusively in the extraction of precious metals by the chlorination or cyanide processes.....15; 17½; 17½; 20

Power driven reciprocating pumps and complete parts thereof, designed for normal working heads of 400 feet and over, for use exclusively underground in mines. 15; 25; 25; 27½

Amalgam safes; automatic ore samplers; automatic feeders; retorts; mercury pumps; pyrometers; bullion furnaces; amalgam cleaners; and integral parts of all the foregoing, for use exclusively in mining or metallurgical operations.....Free

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Machinery, Cont'd.

Blowers, of iron or steel, of a class or kind not made in Canada, for use in the smelting of ores, or in reduction, separation or refining of metals, ores or minerals; rotary kilns, revolving roasters and furnaces of metal, of a class or kind not made in Canada, designed for roasting ore, mineral, rock or clay; furnace slag truck and slag pots, of a class or kind not made in Canada; and integral parts of all the foregoing.....Free

Blowers, of iron or steel, n.o.p., for use in the smelting of ores, or in reduction, separation or refining of metals, ores or minerals; rotary kilns, revolving roasters and furnaces of metal, n.o.p., for use in the roasting of ore, mineral, rock or clay; furnace slag trucks and slag pots, n.o.p.; and integral parts of all the foregoing.....12½; 17½; 17½; 20

Buddles, vanners, slime or concentrating tables and integral parts thereof, for use in mining and metallurgical operations.....Free

Machinery and complete parts thereof, of a class or kind not made in Canada, viz.: plungers, vibrating sifters or lawns, pugging machines, slip pumps, wet or dry pans, clay disintegrators, ball mills, clay wheels, pull-downs, batting-out machines, when imported by manufacturers of clay products for use exclusively in the manufacture of clay products, in their own factories, under regulations prescribed by the Minister Free; 7½; 7½; 10

Street or road rollers and complete parts thereof..... Free; 30; 30; 30

Concrete road-paving machines, self-propelling, end loading type, with a capacity of 21 cubic feet of wet concrete or more; concrete and asphalt road finishing machines; form graders, sub-graders; combination excavating and transporting scraper units; back-filling machines and equipment, mounted on self-propelling wheels or crawling traction, semi- or full-revolving boom and scraper type; steam or air driven pile hammers or extractors; well-points; truck turntables; concrete mixers, transit type; dump wagons and trailers on crawler trucks, not self propelled; all the foregoing of a class or kind not made in Canada, and complete parts thereof....Free; 10; 10; 12½

Machinery and apparatus and complete parts thereof, including machinery and apparatus for carbonizing lignite coal, but not including motive power, when imported by manufacturers of fuel briquettes for use exclusively in the manufacture of fuel briquettes, in their own factories, under regulations prescribed by the Minister.....Free

Machinery and apparatus and complete parts thereof and structural iron and steel, of a class or kind not made in Canada, when imported for use exclusively in the construction or equipment of factories for the manufacture of sugar from beetroot, or for receiving sugar beets, under regulations prescribed by the Minister.....Free

Machinery and complete parts thereof, when imported by manufacturers for use exclusively in the manufacture of fish meal, stock and poultry food and fertilizers from fish and waste thereof, in their own factories, under regulations prescribed by the Minister
Free; 15; 15; 20

Machinery and complete parts thereof, of a class or kind not made in Canada, when imported by manufacturers of metal keys for the opening of cans containing food products for use exclusively in the manufacture of such keys, in their own factories, under regulations prescribed by the Minister. Free; 15; 15; 20

Machinery and complete parts thereof, of a class or kind not made in Canada, when imported by manufacturers of leather for use exclusively in the tanning of leather or the embossing of leather, in their own factories, under regulations prescribed by the Minister
Free; 7½; 7½; 10

Machinery, Cont'd.

Machinery, n.o.p., for the concentration or separation of ores, metals or minerals, viz.: Flotation machines, flotation cells, oil feeders and reagent feeders for flotation machines and flotation cells, pumps, vibrating and impact screens, jigs, magnetic separators, magnetic pulleys and filters, for use in the concentration or separation of ores, metals or minerals, and integral parts of all the foregoing
15; 17½; 17½; 20

Machinery, furnaces and appliances, of a class or kind not made in Canada, and integral parts thereof, for use in the refining of metals, and for the production of anodes, cathodes, blocks, slabs, pigs or ingots, in such refining processes.....Free

Heavy duty mine hoists, of a size and capacity not made in Canada.....Free; 5; 5; 10

Machinery and apparatus, n.o.p., and complete parts thereof, for the recovery of solid or liquid particles from flue or other waste gases at metallurgical or industrial plants, not to include motive power, tanks for gas, nor pipes and valves 10½ inches or less in diameter
5; 10; 10; 12½

Machinery for use in sawing lumber, up to but not including the operation of planing, and complete parts thereof, not to include motive power, when for use exclusively in saw mills (for the purpose of this item motive power is defined as equipment for driving the machinery of the saw mill)..... 10; 15; 15; 20

Machinery, logging cars, cranes, blocks and tackle, wire rope, but not including wire rope to be used for guy ropes or in braking logs going down grade, and complete parts of all the foregoing, for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump or common or other carrier.
10; 15; 15; 20

Cylinder stave saws, wheel type stave jointers, crozing and champering machinery, and complete parts thereof..... .....10; 15; 15; 20

Machinery, being newspaper printing presses, of not less value by retail than $1,500 each, of a class or kind not made in Canada and complete parts thereof, not to include saws, knives, and motor power mechanical deliveries or conveyors for use with newspaper printing presses.....Free

Machinery and apparatus for operating oil-sands by mining operations and for extracting oil from sands so mined; complete parts of foregoing.....—; Free; —; —

Machinery and apparatus, n.o.p., viz.:— Gun and mould apparatus for making press rollers; machines and apparatus for making electrotypes and stereotypes; engraving machines and apparatus, including photo-engraving apparatus, and other plate-making apparatus, used in the manufacture of printing plates of all kinds; machines and apparatus for graining metal plates; machines and apparatus for sensitizing, grinding or polishing metal plates; machines and apparatus including cameras and camera equipment, lens, prisms, camera and printing lamps, screens, and vacuum frames for transferring by photographic processes, or direct, to plates or rolls for use in lithography, rotogravure and printing; shading apparatus; machines and apparatus for addressing and/or wrapping newspapers, magazines, periodicals, pamphlets and catalogues, machines and apparatus for embossing or stamping or producing embossed or engraved effects, book-binding, looping, stitching, sewing, gathering, inserting, bronzing, dusting, creasing, scoring, cutting, perforating, drilling, punching, slitting, re-winding, glueing, pasting, gumming, waxing, varnishing, carbon coating, patching, numbering, ruling, jogging, sheet piling, tying, bundling, tube-making, metal mounting, eyeletting, staying or stripping, reinforcing and box-covering; complete

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Machinery, Cont'd.

parts, not to include saws, knives and motive power; all the foregoing when for use exclusively by, and in their capacities as, printers, lithographers, book-binders, manufacturers of stereotypes, electrotypes and printing plates or rolls, paper converters, or by manufacturers of articles made from paper or card board. ..... Free; Free; Free; 10

Typecasting and typesetting machines and parts thereof for use in printing offices.....Free

Machinery and apparatus, of a class or kind not made in Canada, and parts thereof, specially constructed for preparing, manufacturing, testing or finishing yarns, cordage, and fabrics made from textile fibres or from paper, imported for use exclusively by manufacturers and scholastic or charitable institutions in such processes only.....Free; 5; 5; 10

Machinery of a class or kind not manufactured in Canada and complete parts thereof, for use in the manufacture of nets or netting for the fisheries, when imported by manufacturers for use exclusively in the making of such nets or netting in their own factories, but not for use in making nets or netting commonly used for sportsmen's purposes.....Free; 5; 5; 10

Machinery composed wholly or in part of iron or steel, n.o.p., of a class or kind not made in Canada, and parts... .Free; 10; 27½; 35

Machinery composed wholly or in part of iron or steel and parts, n.o.p.....10; 25; 27½; 35

Machine, automatic hand numbering, plated 17½; 30; 33⅓; 45

electrotypers' block nailing.....10; 25; 27½; 35

Machine screws, iron or steel, n.o.p....15; 25; 25; 30

Machines, bakery machinery and apparatus, viz.: —Combined suction-type sack cleaner and dust collector; flow meters with automatic or manual control for measuring of water; dough dividers, five-pocket capacity of 100 pieces per minute to eight-pocket capacity of 160 pieces per minute; combination mechanical eight-pocket roll divider and rounder, when combined with overhead dry bun proofer; adjustable roll moulder, with capacity of 100 rolls per minute; mechanical tray-type final steam proofer; trough elevators; automatic tray-type bread coolers; automatic pan-greasing machines; automatic measuring-knife type cake depositors; automatic bread-wrapping machines; automatic bread-slicing machines; automatic wafer-making machines; rotary biscuit-moulding machines; automatic steel hand biscuit plant, including combination rotary moulding and cutting machine, automatic tunnel-type travelling-band biscuit oven with cooler, and automatic biscuit stacking machine with packing table; steam-tube heated draw-plate ovens of one or two decks; travelling tray ovens, single or double lap; travelling tunnel-type ovens, with plate, chain, rod or wire-mesh conveyor; synchronized oven feeders; and complete parts of the foregoing.....10; 15; 27½; 35

Combination fish-preparing machines, designed for heading, finning, splitting, gutting and cleaning fish; complete parts of the foregoing 10; 10; 27½; 35

Motor-driven combination units, comprising sprinklers, front and side sweepers and gatherers, for use in sweeping or cleaning streets or highways.....10; Free; 27½; 35

Machinery and apparatus enumerated in Tariff Item 412a, when for use by manufacturers of articles made from regenerated cellulose or cellulose acetate; complete parts of such machinery and apparatus, not to include saws, knives, and motive power. —; 5; —; —

Motion picture projectors, arc lamps for motion picture work, motion picture or theatrical spot lights, light effect machines, motion picture screens, portable motion picture projectors with or without sound equipment; electric rectifiers or generators designed for use with motion picture projectors; complete parts of all the foregoing, not to include electric light bulbs, tubes or exciter lamps Free; 15; 15; 35

Moving Picture Projectors.

Veneer-drying machines, and complete parts thereof 10; 5; 27½; 35

Milk clarifiers and complete parts thereof. 10; Free; 27½; 35

Wire stitchers and staplers, either hand or power type, but not including motive power; complete parts of the foregoing..10; 5; 27½; 35

Power-driven centrifugal oil purifiers or extractors, bowl or tube type, not to include motive power, when for use in the extracting and refining of fish oils. Free; 10; 10; 35

Machines for the manufacture of veneers and plywoods, viz.:—veneer clippers, veneer clipper knife jointers, veneer glue spreaders, veneer jointers, veneer lathes and veneer taping machines .....Free; 10; 10; 35

Automatic machines for making and packaging cigarettes, not to include tobacco-preparing machines.....Free; 10; 27½; 35

Machines designed for making rigid composite box-ends of wood—consisting of a centre with separate mailing edges attached, from scrap or waste mill stock—and complete parts thereof, not to include motive power Free; 27½; 27½; 35

Machines, ditching (traction), (not being ploughs) and complete parts thereof for repairs..... Free

Machines, embroidering.....10; 25; 27½; 35

Machines, fruit and vegetable grading, and complete parts..... .Free; 5; 5; 10

Machines, fire extinguishing.....Free; 30; 30; 35

Machines, fire extinguisher, hand, and sprinkler heads for automatic sprinkler systems for fire protection 22½; 30; 30; 35

Machines for printing grain work on furniture. 10; 25; 27½; 35

Machines for putting the tips on shoe laces 10; 25; 27½; 35

Machines for testing butter-fat milk or cream Free; 10; 10; 10

leather-paring 10; 25; 27½; 35

linotype .....Free

measuring.....10; 25; 27½; 35

milking, and parts.....Free; 10; 10; 10

Machines, mowing (see mowing machines)—

Machines, numbering, dull.....10; 25; 27½; 35

net lifting.....Free

sewing, with or without motive power incorporated therein; complete parts of sewing machines..... 5; 15; 15; 25

sewing, attachments..... Free

settlers' (settlers' effects) ..... Free

strength testing.....10; 30–10%; 30; 35

stumping and complete parts thereof Free; 7½; 7½; 25

type casting and type setting, and parts thereof..... .Free

Machines, washing, domestic, with or without motive power incorporated therein; complete parts of washing machines..15; 25; 25; 35

washing, cloth washing and cloth dyeing machines of a class or kind not made in Canada Free; 5; 5; 10

weighing, automatic.....10; 30–10%; 30; 35

Mackerel, per lb.....½c.; ½c.; ½c.; 1c.

lines.....Free

twine (see fish hooks).....Free

Magazines in book form, when specially imported for bona-fide use of libraries of universities, colleges, and schools, and are the property of the organized authorities of such libraries and not the property of individuals. Free

Newspapers, unbound, n.o.p.; tailors', milliners' and mantle-makers' fashion plates, when imported in single copies in sheet form with periodical trade journals.....Free

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Magazines, periodicals, pamphlets, books, or parts thereof, printed, bound, unbound or, in sheets (not to include blank account books; copy books, or books to be written or drawn upon) in any other than the English language.....—; Free; —; —

Newspapers, or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada; comic and pictorial sections, non-advertising to be inserted in or folded with periodical publications entered for mailing purposes as second-class matter.....Free

Newspaper, comic and pictorial section to be inserted in or folded with periodical publications entered for mailing purposes as second-class matter, when the space devoted to advertisements in each section does not exceed 40 per centum of the total space..Free

Magazines, periodical publications, unbound or paperbound, printed and issued at regular intervals, not less frequently than four times a year, and bearing dates of issue —; Free; —; —

Provided, that nothing in this Item shall affect in any way the provisions of Item 1201 of Schedule "C" to the Customs Tariff. (See p. 692.)

Magic cream, ½c. per lb. and.....15; 30; 35; 35
lanterns and slides therefor..... Free; 20; 20; 25

Magnesia, milk of 15; 20; 25; 25
fluid (not proprietary).....15; 20; 25; 25

Magnesite, calcined, not further manufactured than ground, when imported by manufacturers of insulating materials for the purpose specified in Item 296e of Schedule "A" of the Customs Tariff, from a country the products of which are subject to General Tariff treatment.....Free

Magnesite, caustic, calcined.....20; 27½; 27½; 30

Magnesite, dead burned.....20; 27½; 27½; 30

Magnesium carbonate, imported for use in the compounding or manufacture of rubber products.....Free; 20; 27½: 30

Magnesium scrap.....Free

Magnetic machines for separating iron ores, etc. (mining machinery).....Free

Magnetos and complete parts thereof, when imported by manufacturers of internal combustion engines, for use exclusively in the manufacture of such internal combustion engines in their own factory.....Free; 10; 10; 15

Maize oil.....15; 20; 25; 25

Malt flour containing less than fifty per cent. in weight of malt; also extract of malt, fluid, or not including grain, molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations by the Minister of National Revenue, per lb. 25; 30; 30; 35 and —; 5c.; 5c.; 10c

Malt, nutrine (see med. prep.)

Malt syrup and malt syrup powder...25; 30; 30; 35
and per lb..... —; 5c.; 5c.; 10c.

Malt, whole, crushed or ground, and malt flour containing not less than fifty per cent. of malt, upon entry for warehouse, subject to excise regulations, per lb ..... ½c.; 2/5c.; 2/5c.; ¾c

Maltose (malt sugar) in powder form, per lb. 25; 30; 30; 35 and —; 5c.; 5c.; 10c.

Mandarin oranges.....Free; Free; 35c.; 35c.
During months of December to April, inclusive —; Free; —; —

Grown in and imported from Japan.....Free

Manganese copper, in bars and rods. 5; 7½; 7½; 10

Mangoes in brine.....20; 32½; 32½; 35

Mangoes n.e.s.....Free

Manicure sets.....15; 30; 40; 40

Manilla cordage, n.o.p.....17½; 22½; 22½; 25

Manilla grass.....Free
plaits or braids for hats.....Free

Manilla rope for use as head line on trawls....Free

Manioca.....15; 20; 25; 25

Mantels of wood, with or without mirrors (furniture).....15; 32½; 37½; 45

Mantels, slate, n.o.p.....20; 27½; 27½; 30

Mantels, marble.....30; 35; 35; 40

Mantle stocking, saturated with lighting fluid— 15; 27½; 27½; 30

Mantle stockings for gas light Free; 7½–10%; 7½; 10

Manure, animal or vegetable.....Free

Manure spreaders and parts (No S.T.) Free; 7½; 7½; 25

Manuscripts (No S.T.).....Free

Maple sugar and syrup.....15; 17½; 17½; 20

Maps, n.o.p.....15; 20; 22½; 22½
insurance.....Free
for schools, etc. (see philosophical apparatus) Free
for schools of blind (no S.T.).....Free

Marble, not further manufactured than sawn, when imported by manufacturers of tombstones, to be used exclusively in the manufacture of such articles in their own factories Free; 15; 15; 20

Marble dust.....15; 20; 25; 25
imitation (man'factd. cement)..12½; 20; 20; 22½
manufactures of, n.o.p.....30; 35; 35; 40
sawn, or sand rubbed, not polished Free; 20; 20; 35

Marbles.....10; 30; 30; 40

Margarine (under license) (no sales tax or on any material used in the manufacture of).....Free

Marline, tarred.....17½; 22½; 22½; 25

Marmalade, per lb. (see packages page 693) 2c.; 3¾c.; 3¾c.; 5c.

Masks, fencing.....10; 27½; 27½; 30
paper, false faces.....20; 27½; 32½; 35

Masts, iron or steel, or parts thereof, and iron or steel beams, angles, sheets, plates, knees and cable chain, for wooden, iron, steel or composite ships and vessels; and iron, steel or brass manufactures which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels, under regulations prescribed by the Minister of National Revenue.....Free

Matches, paper.....20; 27½; 32½; 35
wood.....17½; 20; 22½; 25

Material, deadening.....30; 40; 40; 40
and per lb. —; 32½; 32½; 35

Materials and parts as hereunder specified, when imported by manufacturers of umbrellas, parasols, sunshades, walking sticks or canes, under such regulations as the Minister may prescribe, for use in the manufacture of such articles in their own factories:—

(*a*) Mounts, sticks, rods, ribs, runners, rings, caps, notches, tips, ferrules and assembled frames.....Free; 20; 5; 20

(*b*) Umbrella-covering fabrics of a kind not made in Canada, whether or not specially treated but not further manufactured than with hemmed selvedges, when imported in lengths of not less than ten yards each, with or without natural selvedges. Free; 10–10%; 10; 20

Materials to be used as adhesives in cementing together glass sheets, when imported by manufacturers of safety or non-shatterable laminated glass, for use exclusively in the manufacture of such glass in their own factories.....Free; Free; Free; 25

Materials to be used in Canada for the construction of bridges and tunnels crossing the boundary between the United States and Canada, when similar materials are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister of National Revenue.....Free
Exempt from 10% War Exchange Tax.

Materials, including all parts, entering into the cost of cyanide of potassium and cyanide of sodium, when imported by manufacturers of cyanide of potassium and cyanide of sodium for use in their own factories..... Free

Materials—Ceramic parts; copper alloys for welding; getter and getter assemblies; glass parts; metal bulbs and shells and metal headers; mica parts; mica assemblies; wire snubbers, clips and straps; wire of molybdenum and molybdenum alloy; nickel and nickel alloy tubing, wire, ribbon, screen and strip, coated or not, carbonized or not; metal cathodes; nickel, nickel alloy and nickel plated parts, coated or not, carbonized or not; tungsten and tungsten alloy and zinc wire; leads, spuds and welds; iron parts designed for sealing to glass; hooks and supports; base pins; wire and strip of silver copper, chrome copper, chrome iron or plated iron; top cap assemblies; graphite anodes; heaters and filaments; all the foregoing when imported by manufacturers of radio tubes and parts therefor, for use exclusively in the manufacture of such articles, in their own factories. Free; Free; Free; 30

Materials—Acid-free capacitor tissue and paper plain and gummed; metal cans, extruded, plated or unplated; automatic record changers; parts for pickups; bias cells and holders; frames, yokes, brackets, pole-pieces, gaskets and field covers, separate or assembled for use in speakers with mounting diameter not exceeding 6⅜ inches; cones, spiders, spider suspensions, voice coils and voice coil dust covers, separate or assembled; magnetic structures and parts thereof for permanent magnet speakers; glass dial crystals and scales and metal dials or scales made by the silk-screen process; metal cabinet escutcheons without crystals, plain or finished; high frequency circuit switches and essential components thereof; high frequency iron cores with or without inserts moulded therein; motors and gears for automatic tuning; radio frequency ceramics; raw low loss mica; sheets and punchings of low loss mica; tube shields and parts thereof; vibrators; vulcanized fibre in sheets, rods, strips or tubing; high frequency coil forms and tubing having an outside diameter not exceeding one inch; for use in the manufacture or the repair of the goods enumerated in tariff items 445d, 597a, and other apparatus using radio tubes, or for use in the manufacture of parts therefor. Free; Free; Free; 30

Materials, including all parts, wholly or in chief part of metal, of a class or kind not made in Canada, when imported by manufacturers of goods entitled to entry under tariff items 410g, 410l, 410n, 410o, 410p, 410q, 410u, 410w, 410z, 411, 411a, 411b, 427b, 428c, 428e, 440k and 447a, for use in the manufacture of such goods in their own factories, under such regulations as the Minister may prescribe. Free; 10; 10; 10

Provided, that materials and parts which are entitled to free entry or to a lower rate of duty than is specified in this item shall not be dutiable under this item.

Materials of all kinds for use only in producing or manufacturing preparations provided for in tariff items 209b and 219a, under regulations prescribed by the Minister of National Revenue ..... Free

Materials imported by manufacturers of sintered hard metal, compounds of the tungsten carbide type, for use in the manufacture of such compounds in their own factories Free; Free; 10

Mathematical instruments, n.o.p. ..7½; 17½; 25; 30

From Great Britain, where of a class or kind not made in Canada 2½

Matrices for advertising, stereotypes, etc. (see stereotypes), per sq. in. ..1c.; 1¼c.; 1¼c.; 1¼c.

Matrices for books, etc. (see stereotypes of books, etc.) ..... Free

Matrices for monotype and linotype machines (metal) ..... Free

Matrices for stereotypes, electrotypes and celluloids, described in item 475a, per sq. in. Free; ½; ½; ½

Matrices for stereotypes, electrotypes, celluloids, n.o.p., per square inch ..... ⅛c.; ⅛c.; ⅛c.; ⅛c.

Matrix paper, not being tissue paper, adapted for use in printing ..... Free

Mats with cut pile, of cocoa fibre. Per square foot 3c; 4c; 4c; 5c

Mats, n.o.p., rugs, carpeting and matting of cocoa fibre ..... per square yard 7½c; 9c; 9c; 10c

Mats, grass or straw, joined together with cotton thread if cotton is component material of chief value 30; 30; 35; 40

And per square foot ..... —; 7½c.; 15c.; 20c.

door and carriage, not metal, n.o.p. ..25; 30; 30; 35

Matte, copper 15; 20; 25; 25

Matting and mats, jute or hemp ..15; 22½; 22½; 25

Matting, cork 15; 30; 32½; 35

General Rate 4c. per lb.

paper, when used in Canadian manufacture 17½; 22½; 22½; 25

rubber 20; 22½; 30; 35

Mattocks 10; 27½; 35; 35

Mattresses, hair, spring and other. 20; 27½; 27½; 30

steel wire (see steel wire) ..... Free; 5; 5; 7½

Mattress waste—see cotton unfit for use without further manufacture ..... Free

Mattress waste—see waste portion of cotton .. Free

Matzos and matzos meal, packages over 25 lb. 15; 15; 17½; 20

Meal, alfalfa 15; 20; 25; 25

buckwheat, per 100 lbs. (No S.T.) Free; 45c.; 45c.; 50

calf (Blachford's) 15; 20; 25; 25

corn, per bbl. (No S.T.) ..... Free; 50c.; 50c.; 60c.

cotton seed cake ..... Free

linseed oil cake (No S.T.) ..... Free

locust bean ..... Free

oat, per 100 lbs., (No S.T.) . Free; 50c.; 50c.; 80c.

palm nut cake ..... Free

rice, per lb. ..... ¾c.; 1¼c.; 1¼c.; 1¼c.

Meal, damaged by water in transit. 15; 22½; 22½; 25

Meal, soya bean 15; 20; 25; 25

Meats, beef, salted, in barrels .... Free; 3c.; 3c.; 6c.

New Zealand ..... Free

Meat choppers of large capacity 10; 25; 27½; 35

Meat choppers, small 10; 25; 27½; 35

scraps, poultry food 15; 20; 25; 25

Meats canned (subject to examination re purity) 15; 30; 30; 35

Australian and New Zealand ..... Free

extracts of (see addenda p. 695), ..10; 30; 30; 35

From Australia 10% New Zealand (see p. 578) 15

fresh, per lb. (No. S.T.) beef, veal, lamb and mutton ..... 4c.; 8c.; 6c.; 8c.

Australia and New Zealand, Beef and Veal per lb. ..... 3c.

Lamb and mutton, per lb. ..... ½c.

(a) edible offal of beef and veal. ....—; 4c.; —; —

(b) Pork ..... —; 1¼c.; —; —

canned hams ..... 15; 30–20%; 30; 35.

frogs' legs ..... 15; 20; 20; 25.

Meats, Pork, fresh, per lb. ..... 2c.; 1¼c.; 2½c.; 5c.

New Zealand Treaty, per lb. ..... 5c.

Meats, fresh, other n.o.p., per lb. 2c.; 1¼c.; 2½c.; 5c.

New Zealand Treaty, per lb ..... 2c.

Meats, fresh pork which has been sprinkled with salt but is not cured meats 2c.; 1¼c.; 2½c.; 5c.

New Zealand ..... 2c.

Salted pork, barrelled per lb. Free; 1¾c.; 1¾c.; 5c.

New Zealand Treaty ..... Free

Meat flour, bull, n.o.p. 15; 20; 25; 25

Meats, labels for 22½; 27½; 32½; 35

mince, condensed, per lb. .... 2c.; 3¾c.; 3¾c.; 5c.

potted and specially prepared meats, not medicated, in cans 15; 30; 30; 35

pates de foie gras, foie gras, preserved in tins or otherwise, lark pates. ....—; 30–20%; —; —

Australia and New Zealand Treaties 15%

Meats, prepared or preserved, other than canned

(a) Bacon, hams, shoulders and other pork Free; 1¾c.; 1¾c.; 5c.

(b) n.o.p. ..... Free; 3c.; 3c.; 6c.

From New Zealand ..... Free

Mechanical interlocking and signalling machines, complete, iron or steel ..... 10; 25; 27½; of a class or kind not made in Canada. Free; 10; 27½; 35

Medals, brass 20; 27½–10%; 25; 30

collections of ..... Free

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

gold or sterling silver.....20; 32½; 37½; 45
Medals, electro-plated with silver chromium or cadmium.....17½; 30; 33⅓; 35
German or nickel silver not plated 15; 25; 35; 40
Medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions, and cups or other metallic prizes (not usually merchantable commodities) won in bona fide competitions.....Free
n.o.p., according to material.
Medicinal, chemical and pharmaceutical preparations,compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.;
(*a*) When dry.....17½; 20; 25; 25
(*b*) Liquid when containing not more than two and one-half per cent. of proof spirits— 25; 27½; 40; 40
(*c*) All others n.o.p.....60; 60; 60; 60
Provided that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognized by the British or the United States pharmacopœia, or the French Codex as official, shall not be held to be covered by this item:
Provided, also, that any article in this item containing more than forty per cent. of proof spirit shall be rated for duty at per gallon $3.00; $3.00; $3.00; and....30; 30; 30; 30
Medicinal roots (see roots).....Free
wines, not over 40 per cent. proof spirits 80; 80; 80; 80
Medicines, alcoholic, n.o.p. (see spirits), per g. l., $3.00 and.....30; 30; 30; 30
Meerschaum, crude or raw.....Free
Meerschaum, mfg. of.....15; 20; 25; 25
Melado or guelado concentrated (see sugar).
Mellophones, brass.....Free; 25; 30; 35
Melon seeds, which have been treated with salt or salt brine and which will not germinate.....15; 20; 25; 25
Melons, musk and cantaloupes.....Free; 10; 15; 20
General tariff rates from July 20 to October 31 inclusive, shall not be less than 1½c. per lb. weight of package included.
Melons, n.o.p. each.....Free; 2c.; 2½c.; 3c.
Memorials or monuments erected in memory of soldiers of the great war (no S.T.)..30; 35; 35; 40
Menageries, horses, cattle, carriages and harness of, under regulations prescribed by the Minister of National Revenue (No S.T.) Free
Exempt from 10% War Exchange Tax.
Menthol, natural or synthetic.....Free; 5; 5; 10
Mercurial ointment.....17½; 20; 25; 25
Mercury plumb bobs.....Free; 10; 10; 15
Mercury pumps, for mining operations.....Free
Mescal (see alcohol ethyl) per proof gal.— $5.00; $10.00; $10.00; $10.00
Metal alloy slugs, cast, with diamonds or diamond chip embedded therein, of any size or shape, in condition as from the mould, and metal alloy strip containing not less than 33⅓ per cent. by weight of nickel and 12 per cent by weight of chromium, when for use in Canadian manufacture.....Free
Metal, articles of, for use in the manufacture of cream separator parts.....Free
Metal, Britannia, in pigs, blocks and bars, nickel silver and German silver in ingots or blocks.....Free
Britannia, manufactures of, not plated, n.o.p.: 15; 25; 35; 40
cadmium.....15; 20; 25; 25
composition, for watch cases, etc. (see composition).....Free; 7½; 7½; 10
ferrochrome.....See iron and steel.
Finely divided, or compounds of, or suspended or dissolved in a liquid, for use exclusively in the manufacture of tableware of china, porcelain or semi-porcelain Free; Free; Free; 22½
galvanizing, as silver metal composed of zinc and aluminum.....15; 20; 25; 25
glove fasteners.....15; 27½; 27½; 30
leaf, Dutch or schlag.....15; 30; 30; 30
ores of.....Free
plated, for watch cases, jewellery, etc. (see composition)
type, in blocks, bars, plates and sheets 10; 20; 20; 20
yellow, in bolts, bars and sheets, for use in the construction or repairs of vessels.....Free
yellow, plane in sheets, used in making tanks for stoves.....Free; 7½; 7½; 10
Metalcrete, liquid.....Free; 17½; 25; 25
"Metalkase" fire brick.....Free
Metallic articles (prizes) (see medals).....Free
bismuth, in its natural state.....Free
elements used in the mfg. of electric lamps...Free
Metallic tubes, glass, caps, shells, containers and capillary tubes, rubber bulbs, boxes and corks, when imported by manufacturers of vaccine points for use exclusively in the manufacture of such articles in their own factories.....Free
Metallurgical processes in metals, converting apparatus for.....Free
Meters, electric.....15; 25; 25; 30
Meters, fixed or stationary, of a size or capacity not made in Canada, for hydraulic engineering; gauges, indicators and recorders for water or other liquid levels, volume or flow, or a class or kind not made in Canada.Free; 20; 20; 35
gas, and finished parts thereof.....15; 30; 30; 35
water, of brass or copper....20; 27½–10%; 25; 30
water, of iron or steel.....10; 25; 27½; 35
Meters, portable for hydraulic engineering. Free; 10–10%; 10; 15
Methyl ethyl ketone and isopropyl acetate. Free; 25; 25; 25
Mexican fibre.....Free
saddle trees.....Free
Mica.....15; 20; 25; 25
Mica chimneys used in connection with gas mantle outfits.....15; 27½; 27½; 30
Mica schist, in the rough.....Free
Mice white, for research purposes, used in the study of malignant diseases.....Free
Micrometers.....Free; 10; 10; 15
Microscopes, valued at not less than $50 each by retail.....Free; Free; Free; Free
Microtomes.....7½; 17½; 25; 30
Middlings, mill feed wheat (No S.T.) 15; 20; 25; 25
Military stores (Imperial Govt.) (see arms).....Free
Exempt from 10% War Exchange Tax.
Milk (see Addenda, page 695).
Milk and Cream (no S.T.).....15; 20; 25; 25
bottle caps, printed or not.....15; 25; 25; 27½
Milk, powdered, weight of packages to be included in weight for duty, per lb. 2½c.; 5c; 5c. 5c.
From New Zealand, per lb.....1c.
Milk, condensed, evaporated, the weight of the package to be included in the weight for duty (Insp. cert. demanded) per pound (no S.T.).....2½c.; 3¾c.; 3¾c.; 3¾c.
From New Zealand.....2½c.
dry, skimmed.....20; 25; 27½; 27½
When for use as animal or poultry feed, or when for use in the manufacture of such feeds Free
foods, n.o.p., prepared cereal foods, in packages not exceeding twenty-five pounds weight each.....20; 25; 27½; 27½
malted (Horlick's).....20; 25; 27½; 27½
Milk testers, Babcock's.....7½; 17½; 25; 30
Milking machines and attachments..Free; 10; 10; 10
Millboard, not pasted or coated.....15; 22½; 25; 35
Milling cutters, blanks
iron or steel, when imported by manufacturers of milling cutters, for use exclusively in the manufacture of milling cutters, in their own factory under regulations prescribed by the minister.....Free; 12½; 12½; 12½
Mills, coffee, spice, etc.....According to material
Mills for engraving copper rollers, etc. (see blanketing).....Free
Millstones.....20; 30; 30; 35
Mimeograph iron or steel.....10; 25; 27½; 35
of a class or kind not made in Canada. Free; 10; 27½; 35
Mine hoists, of a class or kind not made in Canada.....Free; 5; 5; 10

Mineral, orange, dry.....Free; 15; 15; 15
Mineral pulp, for filling purposes, made from cotton.....15; 22½; 22½; 25
Mineral soap grease—petroleum....15; 20; 22½; 25
Mineral waters, natural, not in bottle, under regulations prescribed by the Minister of National Revenue.....Free
water, n.o.p.....15; 20; 25; 25
wool not asbestos or steel.....Free; 25; 25; 25
wax, n.o.p.....5; 7½; 7½; 10
Mineralogical specimens.....Free

Miners' acetylene lamps and parts thereof, miners' safety lamps and parts thereof; accessories for cleaning, filling, charging, opening and testing miners' lamps, battery renewal preparations for miners' electric safety lamps; all to be used exclusively in mines.....Free

Miners' rescue appliance, designed for emergency use in mines, where artificial breathing is necessary in the presence of poisonous gases, including high pressure oxygen pumps for use exclusively in connection with such appliances, and automatic resuscitation apparatus for artificial breathing, to aid in the saving of human life.....Free
Miners' safety helmets, of a class or kind not made in Canada, for use exclusively in mining operations.....Free

Mining chalk release apparatus for use in coal mines to facilitate the safe removal of chocks forming roof support.....Free; 10; 10; 10

Mining machinery. Sundry articles of metal as follows, for use exclusively in mining and metallurgical operations, viz.: furnaces for the smelting of ores; converting apparatus for metallurgical processes in metals; machinery for the extraction of precious metals by the chlorination or cyanide processes, not to include pumps, vacuum pumps or compressors; blast furnace blowing engines for the production of pig iron; and integral parts of all the foregoing.....Free
Mining machinery, n.o.p (See ore crushers)
Mining machinery, alluvial gold (see machinery) Free

Mining operations:—Flame proof enclosed driving motors to be used exclusively at the face in mining operations.....Free; 10; 10; 12½
Mink, alive, for breeding purposes.....Free
Mirrors, with photo on one side.....20; 30; 30; 35
Mistletoe—Flowers and foliage, natural, cut, in design, bouquets or not, n.o.p...Free; 25; 25; 40
Mitts of all kinds.....20; 25; 25; 45
Mixtures, chloropicrin, ethylene oxide or cyanides or mixtures containing any of these, for use in combating destructive insects and pests.....Free

Mixtures of methyl alcohol and other ingredients when imported by tanners for use exclusively as a solvent for dyes for the dyeing of leather in their own factories.
per proof gallon 20c.; 20c.; 20c.; 20c.

Modelling material, for use in schools .15; 20; 25; 25
Models of inventions and of other improvements in the arts—but no article shall be deemed a model which can be fitted for use...Free
Models and wall diagrams, natural history, for schools, etc.....Free
Mohair (see fabrics).

Molasses cattle food, containing molasses.
15; 20; 20; 20

Molasses, foundry, burnt so as to be in state of caramel.....15; 20; 25; 25

Molasses produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported direct from the place of production or its shipping port, in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, testing by the polariscope not less than thirty-five degrees, no more than fifty-six degrees, under regulations prescribed by the Minister of National Revenue, per gallon—c; 2½c; 2½c; 3c.

Molasses, testing not more than fifty-six degrees by the polariscope, the produce of any British country entitled to the benefits of the British Preferential Tariff, when produced from sugar-cane and imported direct by ship from the country of production, or from any British country, in the original package in which it was placed at the point of production, and not afterwards subjected to any process of treating or mixing....Free; 00; 00; 00
Provided, however, that the said molasses may be transferred in bond under excise regulations for the purposes of distillation.
South Africa, British Preferential

Molasses of cane, testing under 35 degrees by polariscope, but not less than 20 degrees per gal.....Free; 1½; 1½; 1½
South Africa, British Preferential

Molasses and imitations, n.o.p. per 100 lbs. (see page 693).....35c.; 45c.; 45c.; 50c.

Molasses, grain, per lb. (see malt).....25; 30; 30; 35
and per lb. —; 5c; 5c.; 10c.
(see packages, p. 693) (no S.T.)

Molasses in tins, per 100 lbs. (no S.T.)
35c.; 45c.; 45c.; 50c.

Molasses residue.....15; 20; 25; 25
Molybdenum wire, when imported by manufacturers for use only in their own factories in the manufacture of metal filaments for electric lamps.....Free

Monel metal, in bars, rods, strips, sheets or plates.....Free

Monel metal, castings and articles in the rough.....15; 20; 25; 25

Monel, parts of sinks, imported seperately, not plated.....15; 20; 25; 25
Monel metal, wood and machine screws.
22½; 30; 30; 35

Monkeys, alive, for breeding purposes.....Free
Monovalve, substantially of metal, for the administration of nitrous oxide and oxygen
Free

Mops and mop heads manufactured from cotton yarn of different sizes.....25; 30; 30; 35
and per lb. — ; — ; 1½c.; 4c.

Morocco leather tanned but not further manufactured 5; 17½–10%; 17½; 20
Morocco leather, genuine.....Free; 25; 27½; 27½
Moroccoline.....15; 30; 32½; 35
General Rate 4c. per lb.

Morphine.....Free; 17½; 25; 25
Moss, Iceland, and other, etc., crude.....Free
Moss, other, n.o.p.....Free; 17½; 17½; 17½
Moss, peat, for use as horse litter, not colored, not further manufactured than dried, cleaned, cut to size, ground and sifted.....Free

Mother-of-pearl, unmanufactured.....Free
Motor cars, for railways of a class or kind not made in Canada, for use only in mining or metallurgical operations.....Free; 12½; 15; 20

Motor cars or motor trucks for carrying goods only, n.o.p.....Free; 17½; 17½; 27½
Motorcycles and sidecars.....Free; 17½; 20; 30
Motor vehicles of all kinds, n.o.p., chassis for same.....Free; 17½; 17½; 27½

Motors, electric and parts of.....25; 25; 33½; 37½

Mould boards or shares, or plough plates, land sides, and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured.....Free

Mouldings of wood, plain, gilded or otherwise further manufactured.....17½; 22½; 22½; 25
Moulds, glass, of metal.....Free; 7½; 7½; 10
ingot.....Free; 7½; 7½; 10
goldbeaters'.....Free

Mounts, pipe.....17½; 32½–10%; 32½; 35
umbrellas, etc. (see ribs of brass)....Free; 5; 5; 20

Moving picture films, positive, less than 1⅛-inch in width.....Free; 20; 20; 25

Moving picture films, positive, 1⅛-inch in width over and, per linear foot.1½c.; 2¼c.; 2¼c.; 3c.

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Moving picture projectors, n.o.p.....Free; 15; 35; 15
Moving picture negatives made of negative stock, exposed in a camera and developed and which cannot be used for projection purposes.....10; 27½; 32½; 40
Mowing machines, harvesters, etc., See Agricultural Implements
Mucilage.....15; 25; 25; 27½ and per lb. 1½c.; 2½c.; 2½c.; 3c.
Muffs, fur.....15; 30; 30; 35
Munitions of war (Imp. Govt.).....Free
Muriate of potash, crude.....Free
Muriatic acid, not including glass containers, when in packages weighing not more than 100 pounds—per 100 pounds Free; 22½c.; 22½c.; 25c.
n.o.p. per 100 lbs.....17½c.; 22½c.; 22½c.; 25c.
Museums, public antiquities for.....Free
Mushrooms, fresh, not less than 10c. per lb. under general tariff..... Free; 10; 27½; 30
Mushrooms and truffles, fresh, dried, or otherwise preserved, the weight of the package included in the weight for duty Free; 27½–45%; 27½; 30
General rate shall be not less than 10c per lb.
Mushrooms, canned, the weight of the package to be included in the weight for duty Free; 27½–25%; 27½; 30
Music, printed, bound or in sheets...5; 7½; 7½; 10
Music rolls, perforated paper.....5; 7½; 7½; 10
material for (see paper).
Musical instruments, n.o.p., used in brass bands. Free; 22½; 22½; 25
Musical instruments, brass band, of a class or kind not made in Canada. .. Free; 25; 30; 35
Musical instruments of all kinds, n.o.p. 15; 27½–10%; 27½; 30
Musical instruments for school of blind (see typewriters).....Free
settlers' (settlers' effects).....Free
Musical instrument cases.....15; 30; 40; 40
Musical instruments, temporarily imported, see page 700.
Musical instruments, used in brass bands, parts or pianos and organs.....Free; 22½; 22½; 25
Musk in pods or in grain.....Free
Muskets.....10; 27½; 27½; 30
Muskrats, alive, for breeding purposes.....Free
Mustard, French, prepared.....15; 27½; 32½; 35
ground.....17½; 25; 25; 27½
seed, packages over 1 lb.....5; 10–10%; 10; 10
Liquid.....15; 27½; 32½; 35

N

Nail rods, Swedish rolled iron or steel, under half an inch in diameter, for the manufacture of horseshoe nails.....Free
Nails, brass and copper.....20; 27½–10%; 25; 30
cut, iron or steel, and spikes (ordinary builders'), per 100 lbs.....30c.; 45c.; 45c.; 50c.
galvanized, wrought and pressed....15; 30; 30; 30
steel, chair, with brass heads.....15; 30; 30; 30
Nail files, toilet, material being chief value of sterling silver.....17½; 37½; 37½; 45
Nails, wire, roofing, having heads attached, cut from sheet metal.....15; 30; 30; 30
wire, one inch or more in length, per 100 lbs. 40c.; 55c.; 55c.; 60c.
less than 1-inch in length.....15; 30; 30; 30
brads, spikes and tacks of all kinds, n.o.p. 15; 30; 30; 30
Naphtha, wood (see alcohol, ethyl), per gal. $5.00; $10.00; $10.00; $10.00
Napkins, coloured linen, stitched or sewn.. 25; 30; 30; 35
and per lb. 3c.; 3½c.; 3½c.; 4c.
Napkins, cotton.....25; 30; 30; 35
General Rate per lb. 4c.
Napkins, linen.....Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.
Napkins of crash with colored borders wholly or in part of flax or hemp, not containing silk, artificial silk nor wool.....25; 30; 30; 35
and per lb.....3c.; 3½c.; 3½c.; 4c.
Napkin paper, printed.....20; 27½; 32½; 35
Napkin rings, n.o.p.....According to material
Napkins, sanitary.....10; 20; 25; 35
Napkins, wholly of flax or hemp....Free; 30; 30; 35
and per lb.....—; 3½c.; 3½c.; 4c.
Narcotic drugs, imported under regulations.
Neck frills, silk manufacture 27½; 30; 30; 45
and per oz. —; 7c.; 7c.; 7c
Nectarines, fresh, weight of packages to be included in weight for duty.....Free; 15; 15; 20
General Rate not less than 1c. per lb.
Australian Treaty and South Africa.....Free
Nectarines dried, desiccated, evaporated or dehydrated.....Free; 22½; 22½; 25
Australia and South Africa Free
Needles, n.o.p.....10; 30; 30; 35
Needles, spring beard and latch.....10; 30; 30; 35
and per M. —; $1.50; $1.50 $1.50;
surgical. (no Sales Tax)....Free; Free; Free; Free
Net norsels of cotton, hemp or flax, for the fisheries.....Free
Nets, n.o.p.....22½; 32½–15%; 32½; 35
fish, sportsmen's..... Free; 20; 25; 30
fishing, deep sea.....Free
twine for (see fish hooks).....Free
lawns tennis.....25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
Nettings, of cotton..... 20; 27½–20%; 27½; 30
and per lb. —; 3½–20%; 3½; 4
n.o.p.....22½; 32½–15%; 32½; 35
Nettings, wire of iron or steel..... 20; 30; 35; 35
Nettings, woven, of iron or steel, coated, made from wire of 17 gauge or heavier, with meshes not smaller than one inch and not larger than two inches, with specially strengthened joints, when for use exclusively on fur farms, under regulations prescribed by the Minister 12½; 20; 27½; 30
of a class or kind not made in Canada from the United Kingdom..... .....5%
Neurocalometer, complete with its actual complement of detectors.....Free
Neurocalometer detectors, imported singly, iron or steel.....10; 25; 27½; 35
Neutralizer, electric.....15; 25; 25; 30
Newspaper comic work, paper matrix for, and not for advertising purposes, per sq. inch. Free; ½; ½; ½
Newspapers, or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada; comic and pictorial sections, non-advertising, to be inserted in or folded with periodical publications entered for mailing purposes as second-class matter.....Free
Newspaper printing presses, of not less value by retail than fifteen hundred dollars each, of a class or kind not made in Canada and complete parts thereof, not to include saws, knives and motive power; mechanical deliveries or conveyors for use with newspaper printing presses.....Free
Newspapers, rotogravure and comic sections for newspapers, when imported, not inserted in or folded with copies of newspapers.....Free
Newspapers, unbound n.o.p., tailors', milliners', and mantle-makers' fashion plates when imported in single copies in sheet form with periodical trade journals.....Free
Newsprinting paper and all printing paper in sheets and rolls valued at not over 2¼c. per lb.....10; 12½; 12½; 15
Nickel chromium in bars or rods not more than ¾" in diameter, containing more than 60% nickel and more than 10% chromium, of a class or kind not manufactured in Canada, when imported by manufacturers of electric resistance wire and electric resistance strip or ribbon for use only in the manufacture of such articles in their own factories.Free
Nickel, manufacturers of not plated, n.o.p.. 15; 25; 35; 40
Nickel, silver, and German silver, in bars and rods, in strips, sheets or plates, or anodes 5; 10; 10; 10
anodes and metal adapted for..... 5; 7½; 7½; 10

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

caps for whip ends, for the factories (see reeds) . Free
kitchen or household hollow-ware, n.o.p.
20; 27½; 27½; 30
Nickel-plated ware 17½; 30; 33⅓; 45
Nickel salts 15; 20; 25; 25
Nicotine spraying liquid (no S.T.) . . Free; 7½; 15; 15
Nicotine; salts of nicotine; non-alcoholic preparations containing nicotine in a free or combined state, for dipping, spraying or fumigating, n.o.p. . . . . Free; Free; Free; 10
Nitrate of ammonia when imported for use in the manufacture of nitrous oxide . . Free; 10; 25; 25
compounds, n.e.s., adapted for use in the m'f'g. of explosives . . . . . Free
Nitrate, ethyl, per gal. $3.00 and 30; 30; 30; 30
Nitrate, lead, not ground . . . . . Free; 10; 10; 10
Nitrate of ammonia . . . . . Free; 25; 25; 25
of potash (saltpetre) . . . . . Free
Nitrate of soda or cubic nitre when imported for use as a fertilizer, or as a flux in the reduction of electrolytic copper slimes, or for use in the curing and pickling of meats or for use in the manufacture of vitreous glazes and enamel frits, or when imported by manufacturers of explosives for use exclusively in the manufacture of explosives in their own factories . . . . . Free
Nitre cake (bisulphate of soda) . . . Free; 20; 20; 20
Nitre, sweet spirits of, per gal. $3.00
and 30; 30; 30; 30
Nitric acid and all other acids, n.o.p. of a class or kind not made in Canada . . . . Free; 20; 25; 25
Nitric acid, not including glass containers when in packages weighing more than 100 lbs.
Free; 20; 20; 22½
Nitric acid 36° 15; 20; 25; 25
Nitro and other explosives, n.o.p., per lb.
1¾c.; 2¼c.; 2¼c.; 2½c.
Nitro bacterine culture . . . . . Free; 5; 7½; 10
Nitro-glycerine, n.e.s., per lb. (no S.T. also goods used in m'f'g of) . . . . . 1¾c.; 2¼c.; 2½c.; 2½c.
Nitrous ether, per gal., $3.00 and 30; 30; 30; 30
Noils (short wool which falls from the combs in worsted factories), per lb. Free; 10c.; 10c.; 15c
Nopco XX vitamin concentrate . . . Free; 20; 20; 22½
Notches for umbrellas, etc. (see ribs) . . Free; 5; 5; 20
Numerals, and letters, of any material not paper 10; 25; 25; 30
Nursery stock, n.o.p. (no S.T.) . 12½; 17½; 17½; 30
(under regulations)
Nutgalls and extracts thereof (dyeing articles) . . Free
Nutmegs, unground . . . . . Free; 17½; 17½; 20
ground 20; 27½; 27½; 30
Nutreine (white Malabar nut butter)
15; 20; 25; 25
Nutrine, egg ½c. per lb. and 15; 30; 35; 35
Nut locks, steel 10; 25; 27½; 35
Nut trees, seedling stock for grafting, and buds and scions for grafting such trees,
—; Free; —; —
Nuts, acorn, per lb. . . . . 3c.; 5c., 5c.; 5c.
almonds, shelled, n.o.p., per lb.
3c.; 3⅓c.–10%; 3⅓c.; 4c
Nuts, blanched almonds, not granulated or flaked or otherwise manufactured, per lb.
3c.; 3⅓c.–10%; 3⅓c.; 4c
Nuts, peanuts, shelled, n.o.p. per lb. . . 1c.; 2c.; 2c.; 2c.
From Australia, South Africa, Southern Rhodesia . . . . . Free
Nuts, shelled, n.o.p. but not including shelled almonds, peanuts or walnuts, per lb.
1c.; 2c.; 2c.; 2c.
Nuts, shelled walnuts 3c.; 3⅓c.–10%; 3⅓c.; 4c
Nuts, candied, per lb., ½c. and 15; 30; 35; 35
cocoa, desiccated, n.o.p., per lb. . . . . 5c.; 6c.; 6c.; 6c.
desiccated unsweetened, per lb. . . . 5c.; 6c.; 6c.; 6c.
cocoa, imported direct by vessel, per 100 lbs.
Free; 75c.; 75c.; 75c.
West Indies Treaty . . . . . Free
cocoa, n.o.p., per 100 lbs. . 50c; $1.00; $1.00; $1.00
crude drugs, n.o.p. (see drugs) . . . . . Free
dyeing or tanning (see dyeing articles) . . . . . Free
iron or steel and blanks, coated or not
7½; 17½; 20; 25
and per 100 lbs. 25c.; 50c.; 50c.; 75c.
of all kinds, n.o.p. per lb. . . . . 1c.; 1c.; 2c.; 2c.
peanuts, green, in the shell, or not further processed than shelled, per lb. . Free; 1c.; 1c.; 1c.
South Africa . . . . . Free
shelled, n.o.p., per lb. . . . . 3c.; 2c.; 3⅓c.; 4c.
(Nuts are ruled as taking S.T.)
Nux Vomica bean, crude . . . . . Free
ground . . . . . Free; 17½; 25; 25

O

Oak felloe, rough sawn . . . . . Free
Oak felloes, planed on one or more sides, and shaped 17½; 20; 22½; 25
Oak, manufacture of 17½; 20; 22½; 25
Oak spokes, rough or bent to shape . . . . . Free
Oak stain, liquid (non-alcoholic) . . 17½; 25; 27½; 30
Oak staves, jointed, planed 17½; 20; 22½; 25
Oak staves, listed or jointed only . . . . . Free
Oakum, cotton 5; 10; 10; 12½
jute or hemp . . . . . Free
surgical dressing 10; 20; 25; 35
Oar blocks, rough or sawn only . . . . . Free
Oatmeal and rolled oats, per 100 lbs.
(Exempt from sales tax . . . . . Free; 50c.; 50c.; 80c.
Oats, per bushel (no S.T.) . . . . . Free; 8c.; 9c.; 16c.
Oats, crushed 15; 20; 25; 25
Oats, damaged by water in transit (on appraised value) 15; 22½; 22½; 25
Ochres and ochrey earths 5; 15; 15; 15
Odours, French or flower—in oil in tins of not less than 10 lbs. each (see pomades)
10; 12½; 12½; 15
Office furniture, substantially of wood
15; 32½; 37½; 45
other than wood 15; 27½; 37½; 45
Oil, aniline, crude (dyeing articles) . . . . . Free
Oil, asphaltum, for use only for paving purposes . Free
banana 15; 20; 25; 25
Oil, bay (see essential oil) . . . . . Free; 7½; 7½; 7½
Oil barrels (Can. m'f'g.) returned filled, not improved in condition . . . . . Free
Oil, blending n.o.p. 12½; 17½; 17½; 20
Oil, rape seed, crude or refined . . . . . Free
Oil cajeput, non-alcoholic . . . Free; 7½; 7½; 7½
Oil cake and oil cake meal, linseed (no S.T.) . . . Free
Oil, carbolic, specific gravity .9420, not heavy oil 15; 20; 25; 25
Oil, carbolic or heavy . . . . . Free; 10; 10; 10
(For use on unmanufactured timber, no S.T.)
castor, pharmaceutical . . . . . Free; 17½; 25; 25
castor, n.o.p. 15; 20; 25; 25
castor, for use in the processing of leather, or the manufacture of paints and varnishes, or textile fabrics . . . . . Free
china wood . . . . . Free
Oil, citronella . . . . . Free; 7½; 7½; 7½
Oilcloth, enamelled, carriage, floor, shelf and table 15; 30; 32½; 35
General Rate 4c. per lb.
Oilcloth, floor, linoleum and cork matting or carpets 15; 30; 32½; 35
General Rate, per lb. 4c.
Oil, clothing (linen or cotton) 25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
coal and kerosene, see petroleum products.
cocoanut, not edible, for manufacturing soap,
Free; 10; 10; 10
cocoanut, n.o.p. 12½; 17½; 17½; 17½
Oil, cod, from Newfoundland, not canned or medicated; if canned, but not medicated Free
Oil, cod-liver . . . . . Free; 20; 20; 22½
Oil, colza . . . . . Free
Oil, corn 15; 20; 25; 25
cotton seed n.o.p. 12½; 17½; 17½; 17½
cotton seed, refined, edible for canning fish . . Free
creosote, soluble (spraying prep.) Free; 7½; 15; 15
essential, n.o.p. . . . . Free; 7½; 7½; 7½
heavy . . . . . Free; 10; 10; 10
Oil, crude petroleum, see under products of petroleum.
cotton seed and crude cotton seed oil, when imported by manufacturers of cotton seed meal and refined cotton seed oil, for use exclusively in the manufacture of such commodities in their own factories. Free; 10; 10; 10
Cotton seed, for canning fish . . . . . Free
palm and palm kernel oil, unbleached or bleached, not edible; shea butter . . Free; 10; 10; 10
Oils, fish, in their natural condition or oils so treated as to increase their content of vitamins, or solutions of synthetic vitamins in animal or

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

vegetable oils, when imported for use exclusively by Canadian manufacturers for fortifying the vitamin content of fish oils of Canadian production, provided the latter constitute at least ninety-five per cent by volume of the finished fortified oils.....Free
Oil, fusil (see alcohol, ethyl), per gal. $5.00; $10.00; $10.00; $10.00
hair (see perfumery).....15; 30; 40; 40
illuminating, see under products of petroleum.
Oil, lard.....15; 22½; 22½; 25
Oil, lemon.....Free; 7½; 7½; 7½
linseed or flax seed, raw or boiled, per 100 lbs.....$1.25; $1.55; $1.55; $1.65
meal, Blatchford's.....15; 20; 25, 25
mirbane.....Free; 17½; 25; 25
mustard seed.....15; 20; 25; 25
pine needle.....Free
printers'.....15; 20; 25; 25
Oil, peanut, for canning fish.....Free
Oil, peanut, for manufacturing soap.....Free
Oil, peanut, crude, for refining for edible purposes used as materials in Canadian manufactures.....Free; 10; 10; 10
Oil, peanut, for other purposes.....15; 20; 25; 25
peppermint (see essential).....Free; 7½; 7½; 7½
Oil, seal, n.o.p.....12½; 20; 25; 22½
Sunflower seed, for use in Canadian manufactures.....Free; 10; 10; 10
Oil, soya bean, for manufacturing soap.....Free
Oil, soya bean, n.o.p.....15; 20; 25; 25
soya, for use in the processing of leather or the manufacture of paints and varnishes, or textile fabrics.....Free
for canning fish.....Free
Oil, whale and seal, from Newfoundland.....Free
Oil when imported by miners or mining companies or concerns, to be used in the concentration of ores of metal in their own concentrating establishments, under regulations prescribed by the Minister of Customs and Excise.....Free
Oils, distilled, see under products of petroleum.
Oils, eucalyptus, from Australia (see p. 578).Free
extractor and steam separator....10; 25; 27½; 35
Oils, lubricating, composed wholly or in part of petroleum, costing less than twenty-five cents per gallon, per gal 1½c.; 2¼c.; 2¼c.; 2½c.
lubricating, n.o.p.....12½; 17½; 17½; 20
maize.....15; 20; 25; 25
medicinal, n.o.p. (see med. prep.)
Oils, natural casinghead, see under products of petroleum.
neat's-foot.....15; 22½; 22½; 25
n.o.p.....12½; 17½; 17½; 20
Oiticica, for use in Canadian manufactures, per lb.....1¼c.; 2c.; 2c.; 2½c.
olive, for use in processing textiles or textile fabrics including the finishing of fabrics....Free
olive, n.o.p.....Free; 20–15%; 20; 20
olive, for manufacturing soap or canning fish..Free
palm, bleached.....Free; 10; 10; 10
palm and palm kernel, not edible, for manufacturing soap.....Free; 10; 10; 10
Oils, petroleum (see petroleum).
potato (see alcohol, ethyl), per gal. $5.00; $10.00; $10.00; $10.00
pineapple.....15; 20; 25; 25
red, not containing glycerine.....15; 20; 25; 25
resin.....Free
sesame seed.....Free; 22½; 22½; 25
Oils, sulphonated.....15; 20; 25, 25
spermaceti.....12½; 30; 30; 30
three in one.....12½; 17½; 17½; 20
vegetable, n.o.p.....15; 20; 25, 25
whale, n.o.p.....12½; 30; 30; 30
Note—All imports of olive oil are subject to regulations under Food and Drugs Act.
Ointments and salves n.o.p. (see medicinal preparations).....17½; 20; 25; 25
Oleine (lard oil).....15; 22½, 22½; 25
Oleographs, advertising (see advertising matter), per lb.....5c. 12½c.; 12½c.; 15c.
not less than —; 27½; 27½; 35
n.o.p.....12½; 20; 22½; 22½
Oleomargarine (under license), (no sales tax on any material used in the manufacture of)..Free
Oleo-stearine, per lb.....1½; 1¾; 1¾; 2
Olives, in brine, ripe, not bottled..10; 17½; 17½; 30
Olives in brine, ripe, not bottled, to be used in the manufacture of pickles, when imported by manufacturers of such pickles.10; 17½; 17½; 30
pickled or salted as pickles.....15; 32½; 32½; 35
ripe, not bottled.....10; 10; 17½; 30
Onions in their natural state.....Free; 30; 30; 30
General Rate not less than ¾c. per lb. including weight of packages.
From New Zealand.....Free
Onion plants, small, grown from seeds and imported into Canada for bona fide transplanting or propagation purposes only.....Free
Onion sets and shallots.....Free; 30; 30; 30
Onions, n.o.p.....Free; 30; 30; 30
General rate not less than ¾c. per lb including weight of packages.
From New Zealand.....Free
Onion topping machines.....Free; 7½; 7½; 25
Opium, crude, the outward ball or covering to be duty free, per lb.....$1.00; $1.00, $1.00; $1.00
(Prohibited, except for medicine).
Opium, powdered, for medicinal purposes, per lb. $1.35; $1.35; $1.35; $1.35
Opthalmoscopes, Opthalmometers.....Free
Optical instruments, n.o.p.....7½; 17½; 25; 30
Orange mineral.....Free; 15; 15; 15
Orange peel, candied or drained..20; 35–10%; 35; 35
Orange rinds sulphured or in brine.....Free
Oranges n.o.p., per cubic foot.....Free; 35; 35; 35
Oranges, during the months of December to April, inclusive, per cubic foot.Free; Free; 35c.; 35c.
Australia and South Africa.....Free
Oranges, the produce of Palestine, when imported direct from the country of growth and production or from a country entitled to the benefits of the British Preferential Tariff) during the months of January, February, March and April.....Free
Oranges, when imported from countries the products of which are subject to intermediate tariff treatment.....Free
Free entry is limited to the period December 1st, 1942 to December 31, 1942.
Orange juice, the product of the British West Indies, when imported direct from the country of production.....Free; —; —; —
Orchids (dormant roots).....Free; 15; 15; 20
Ore crushers, rock crushers, stamp mills, rock drills, percussion coal cutters, coal augers, rotary coal drills, and complete parts of all articles mentioned in this item, when for use exclusively in mining operations...5; 17½; 20; 25
Ore dryer, rotary, or iron or steel...10; 25; 27½; 35
Ore of cobalt (no S.T.).....Free
(Not subject to War Exchange and Sp. Excise Tax.)
iron, per ton (no S.T.).....Free
Ore, kryolite or cryolite (no S.T.).....Free
Ore samplers, automatic (see mining machinery .Free
Ores of metals of all kinds, n.o.p. (no sales tax) Free
(Not subject to War Exchange and Sp. Excise Tax.)
Organ keys, parts to manufacture (see piano material).....Free
Organs.....20; 27½–10%; 27½; 30
Duty not less than each.....—; —; $75; $75
pipes.....Free; 22½; 22½; 25
Organs, mouth.....15; 27½–10%; 27½; 30
Organs, parts of, n.e.s.....Free; 22½; 22½; 25
Organ, player (mechanical) 15 27½–10%; 27½; 30
Ornaments of Alabaster.....20; 27½–15%; 27½; 30
Ornaments of amber, spar, terra cotta, or composition, and bead ornaments 20; 27½–10%; 27½; 30
Ornaments for hats, feathers, fruits, grains, leaves and flowers..20; 27½–15%; 27½; 27½
Ornaments, lignine, and composition ornaments in imitation of wood carvings (furniture) 15; 32½; 37½; 45
of lace, white or cream coloured, of cotton or linen, not including lace collars. 20; 27½; 27½; 30
and per lb. —; 3½; 3½c.; 4c.
Orris root, unground.....Free
ground.....Free; 17½; 25; 25
Orthopedic spinal carriage.....20; 32½; 37½; 45
Osier plaits or braids for hats.....Free
Osiers, unmanufactured.....Free
Outboard Motors.....15; 25; 25; 30

Ovens, of a class or kind not made in Canada, for use in commercial bakeries..Free; 10; 10; 30
Overcoatings, wool, (see wool fabrics) n.o.p.
Ox gall, purified.....Free; 17½; 25; 25
Oxide of cobalt.....Free; 10; 10; 10
Oxide of ethyl, hydrated, or spirits of wine (see alcohol, ethyl), per gal.....$5; $10; $10; $10
of calcium 15; 20; 25; 25
of copper, and tin.....Free; 15; 15; 15
of copper black, for manufacture of chlorate and colours..... Free; 10; 10; 10
of manganese.....Free
of zinc..... Free; 15; 15; 15
Oxide titanium—dry red lead, orange mineral, titanium oxide, and antimony oxide; zinc oxides, zinc white and lithopone.Free; 15; 15; 15
Oxides and stains, valued at not less than 20c. per lb., for use exclusively as colouring constituents in the manufacture of vitreous enamels and pottery glazes; and liquid gold paint, for use exclusively in the manufacture of tableware of china, porcelain or semi-porcelain.....Free; 20; 20; 22½
Oxone, dry (see med. prep.).. .....17½; 20; 25; 25
Oxygen gas.....15; 20; 25; 25
Oyster shells, crushed or ground..... 15· 20; 25; 25
Oyster shells, not further manufactured than crushed or screened, or both, for use as poultry feeds or in the manufacture of poultry feeds...Free
Exempt from War Exchange Tax and Special Excise Tax.
Oysters, prepared or preserved, n.o.p. 17½; 27½; 27½; 30
shelled, in bulk, per gallon..... 7c.; 5c.; 9c.; 10c
From New Zealand, per gal.....5c.
shelled, in cans not over one pint, including the duty on the cans, per can 2c.; 2½c.; 2½c.. 3c
From New Zealand, per can.....1½c;
shelled, in cans over one pint and not over one quart, including the duty on the cans, per can.....3c.; 4½c.; 4½c.; 5c
From New Zealand, per can.....2½c.
shelled in cans exceeding one quart in capacity, including the duty on the cans, per quart.....3c.; 4½c.; 4½c.; 5c.
From New Zealand, per quart.....2½c
Provided that a fraction over a quart shall be computed as a quart for duty purposes under this item.
cans for, with wedge shaped covers 15; 27½; 27½; 30
in the shell..... 17½; 15; 22½; 25
From New Zealand..... 15%
seed and breeding, imported for the purpose of being planted in Canadian waters.....Free
pails (see pails).
Ozokerite wax.....5; 7½; 7½; 10
Ozone Generators and Airifiers, of a class or kind not made in Canada, for use in ventilating garages and automotive workshops..Free; 5; 5; 10

P

Packages (see page 693).
Packages, containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n.o.p.....Free
Usual coverings containing goods subject to any ad valorem duty, when not included in the invoice value of the goods they contain (see coverings)..... 10; 20–10%; 20; 20
Packages, tea, of tin.....20; 25; 27½; 30
tin, containing molasses.....20; 25; 27½; 30
Packages, wood, containing molasses 17½; 20; 22½; 25
Packing, asbestos.....15; 20; 22½; 25
Packing, asbestos, when made from crude asbestos of Empire origin.....Free; 20; 22½; 25
Packing, rubber 20; 22½; 30; 35
Garlock, as rubber packing.....20; 22½; 30; 35
Packing, Klingert and Vulcabeston..20; 22½; 30; 35
palmetto (asbestos).....15; 20; 22½; 25
Pads, hair brush.....Free
paper, not printed..... .. ... 20; 27½; 32½; 35
a packing for apple boxes 17½; 20; 22½; 25
stair.....15; 22½; 22½; 25
Pails, wood, containing oysters or other fish 17½; 20; 22½; 25
Pails, oyster, exported and returned (see Canadian goods returned).....Free
Paint, gold liquid.....15; 22½; 22½; 25
anti-corrosive and anti-fouling...17½; 25; 27½; 30
Paints and colors; ochres, ochery earths, siennas and umbers..... 5; 15; 15; 15
oxides, fireproofs, rough stuffs, fillers, laundry blueing, and colors, dry, n.o.p.12½; 20; 20; 22½
Paints and colors, orange minerals; dry red lead, orange mineral, titanium oxide, antimony oxide, zinc oxides as zinc white and lithopone.....Free; 15; 15; 15
Paints, dry red lead, orange mineral, titanium oxide and antimony oxide, zinc oxides, zinc white and lithopone.....Free; 15; 15; 15
ground and liquid, n.o.p..... 17½; 25; 27½; 30
Paints ground in spirit, per gal..75c; 85c: $1.25; $1.25
water color, dry.....12½; 20; 20; 22½
water color, n.o.p..... 17½; 25; 27½; 30
Paints, artists' and school children's colours; fitted boxes containing the same; artists' brushes; pastels, of a value of one cent per stick, or over; artists' canvas, coated and prepared for oil painting.....Free; 25; 27½; 30
Paintings in oil or water colors and pastels, valued at less than twenty dollars each. 15; 22½; 22½; 25
Paintings in oil or water colours, and pastels, valued at not less than twenty dollars each; framed or not (No Sales Tax).....Free
The paintings alone, not including value of frames, must be valued at $20 each, or more.
Paintings and sculptures by artists domiciled in Canada but residing temporarily abroad for purposes of study, under regulations by the Minister, framed or not.....Free
Paintings, n.o.p.....15; 20; 22½; 22½
Paintings, pastels, photographs, drawings and other art work and illustrations of all kinds, n.o.p., whether originals, copies or proofs, for reproduction in periodical publications enjoying second-class mailing privileges.Free; 10; 10; 25
Provided that goods which are entitled to entry free of duty or at a lower rate than as indicated in this item shall not be entered at the rates specified in this item.
Palm leaf, unmanufactured.....Free
Palm nut cake and palm nut cake meal.....Free
Palm trees, natural, preserved.....15; 20; 25; 25
Palms, florists stock.....15; 22½–10%; 22½; 25
Pamphlets, advertising, per lb. 5c.; 12½c; 12½c.; 15c. duty not less than —; 27½; 27½; 35
or parts thereof, n.o.p.....Free; 10; 10; 10
Pancreatin.....15; 20; 25; 25
Pans, platinum, for sulphuric acid (see platinum.....Free
Pantosoti..... ..15; 30; 32½, 35
General Rate 4c. per lb.
Papaine.....12½; 17½; 17½; 17½
Paper, album insides.....Free
advertising, blotter per lb. 5c.; 12½c ; 12½c.; 15c. duty not less than —; 27½; 27½; 35
Papers, albumenized, etc., for photographers n.o.p.....Free; 20; 25; 30
Paper and materials of paper, gutta percha and imitation rubber, when imported by manufacturers of music rolls for piano players for use only in the manufacture of such music rolls in their own factories..... Free
artotype bromide..... Free; 20; 25; 30
baryta coated, etc., (see photographic paper) Free; 15; 15; 15
blotting, advertising, per lb. (see also advertising).....5c.; 12½c.; 12½c.; 15c. duty not less than —; 27½; 27½; 35
boxed..... 20; 27½; 32½; 35
caps for toy pistols..... 10; 30; 30; 40
Paper, cigarette, in rolls, gummed. 10; 22½–30%; 32½; 35
Paper, cigarette, not gummed, in rolls. 10; 22½–30%; 22½; 25
cigarette, in tubes or booklets 17½; 32½–30%; 32½; 35
coated, ruled and bordered.... 20; 27½; 32½; 35
Paper, coated when used exclusively in the production of magazines, newspapers and periodicals, printed, published and issued regularly.....17½; 32½; 32½; 35

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Paper containers of corrugated or laminated fibreboard per lb..... 1c.; 1c.; 1¼c.; 1½c. but not less than —; 25; 30; 35
Paper cutting machines, bookbinders'. Free; Free; Free; 10
Paper of all kinds, n.o.p..... 15; 22½; 22½; 25
deadening quilts, layers of hair, asbestos and paper:—hair the chief value.....30; 40; 40; 40 per lb. —; 32½; 32½; 35
Paper, electric cable insulating, .0045 inch or less in thickness, and condenser tissue paper.....Free; 10; 25; 25
envelope paper, opaque, made in one process 15; 22½; 22½; 25
envelopes, paper, n.o.p..... 20; 27½; 32½; 35
filter in sheets..... 15; 22½; 22½; 25
filter cut to shape..... 20; 27½; 32½; 35
gummed..... 20; 27½; 32½; 35
hand made, not to include mould-made deckle-edge papers, valued at not less than 40 cents per lb wholesale..... 10; 22½; 22½; 35
Paper, hemp, made on four-cylinder machines and calendered to between .006 and .008 inch thickness adapted for the manufacture of shot shells.....Free
manufactures of, n.o.p..... 20; 27½; 32½; 35
Paper, oiled..... 20; 27½; 32½; 35
Paper, matting, used in Canadian manufacture 17½; 22½; 22½; 25
matrix, not being tissue paper, adapted for printing.....Free
milk bottle caps, printed or not...15; 25; 25; 27½
Paper napkins, tray covers, mouth wipers and similar goods, not further manufactured than cut into square or oblong sheets. 15; 22½; 22½; 25
Paper, plain, one colour..... 15; 22½; 22½; 25
glazed, coloured..... 20; 27½; 32½; 35
parchment, n.o.p.....17½; 25; 30; 35
Paper pads, not printed..... 20; 27½; 32½; 35
perforated, music rolls..... 5; 7½; 7½; 10
Paper, pulp.....Free; Free; 22½; 25
Paper for monotype or typesetting machines 20; 27½; 32½; 35
Papers, coated, when used exclusively in the production of magazines, newspapers and periodicals printed, published and issued regularly under regulations prescribed by the Minister of Customs and Excise. 17½; 32½; 32½; 35
printing, not more than 2¼c. per lb., in sheets and rolls.....10; Free; 12½; 15
printing, n.o.p.....15; 22½; 22½; 25
pyramids for coins..... 20; 27½; 32½; 35
Paper, regenerated cellulose in sheet, not printed..... 20; 30; 30; 35
Paper, ruled, bordered and coated.20; 27½; 32½; 35
Paper refills for sputum cups; paper pocket sputum cups..... Free; 17½; 17½; 20
Paper sacks and bags of all kinds..... 15; 30; 30; 35
Paper, safety, not advertising, printed. 20; 27½; 32½; 35
Paper, sand, glass, flint and emery..12½; 20; 20; 25
chamois made by one process...15; 22½; 22½; 25
chamois made by more than one process 20; 27½; 32½; 35
Paper shells, brass cups for (see cups)..... Free
Paper, super calendered or machine finish grades of book paper, not coated, when used exclusively in the production of magazines, newspapers and periodicals, regularly issued, under regulations.....12½; 22½; 22½; 25
Paper straw board in sheets or rolls not pasted or coated.....15; 22½; 32½; 35
Paper, surface coated.....20; 27½; 32½; 35
Paper, tarred..... 15; 22½; 25; 35
tissue, vari-coloured..... ....20; 27½; 32½; 35
toilet in sheets or rolls.....15; 22½; 22½; 25
Paper, tissue paper made from mulberry pulp, not coated nor impregnated, when imported by manufacturers of stencils for duplicating machines for use exclusively in the manufacture of such stencils in their own factories. Free; 10; 10; 25
Paper tubes and cones for winding yarn.....Free
Paper, twine or yarn, when imported by manufacturers of furniture for use only in their own factories in the manufacture of furniture ..Free
wall..... 17½; 30; 32½; 35 and 2c. lb. General Rate
waxed..... 20; 27½; 32½; 35
waxed stencil, for use in duplicating machines 10; 27½; 32½; 35
Paper, wall, ingrain (duplex and plain) not printed on, but colored in the pulp, when imported in rolls exceeding 50 lbs. each, by wall paper manufacturers for the purpose of being manufactured in Canada into wall paper hangings.....15; 22½; 22½; 25
Paper, waste, chippings.....Free
window blinds..... 20; 27½; 32½; 35
wrappings, not coated or embossed 17½; 25; 30; 35
wrapping, coated on one side with a black composition..... 20; 27½; 32½; 35
Papeteries, boxed papers, envelopes and blank books..... 20; 27½; 32½; 35
Papier-mache shoe buttons.....Free
skulls (for ornaments)..... 20; 27½; 32½; 35
ware, n.o.p..... 20; 27½; 32½; 35
of a class or kind not produced in Canada—from the United Kingdom.....15%
Paraffin wax..... 15; 22½; 22½; 25
Paraffin wax candles.....15; 22½; 22½; 25
Parasols, sticks, bamboo reeds for (see cane)....Free
sticks or handles, n.o.p.....Free; 5; 5; 20
sticks, ribs, runners, etc., for (see ribs).....
Parasols of all kinds..... 22½; 30–10%; 30; 35
Paring machines..... 10; 25; 27½; 35
Paris green, dry.....Free; 7½; 7½; 10
Paris, plaster of, calcined, the weight of the package to be included in the weight for duty, per 100 lbs.....Free; 11c; 11c; 12½c
plaster of, not calcined, ground 15; 20; 25; 25
white..... Free; 10; 10; 10
Parrots.....Free; 20; 20; 25
Parsley, fresh, in natural state, weight of packages included in weight for duty Free; 10; 27½; 30
Parsley and parsnip seeds, in packages weighing more than 1 pound.....per lb. Free; 2c; 5c; 5c
Partridges, n.o.p., dead or alive.....10; 20; 20; 20
Passion fruit.....Free; 15; 15; 20
Australia and New Zealand.....Free
Passover bread, n.o.p., in packages over 25 lbs. each 15; 15; 17½; 20
Paste, adhesive—cereal or starch products which require only to be ground in order to form, when mixed with cold water, an adhesive paste, per lb..... ⅜c.; 1½–10%; 1½c.; 2c.
Paste, casein and adhesive.....15; 25; 25; 27½ and per lb....1½c.; 2½c.; 2½c.; 3c.
New Zealand casein..... 12½
indigo, and extracts of.....Free
Paste, liquorice, not sweetened Free; 12½; 12½; 17½
anchovy and bloater..... 17½; 27½; 27½; 30
Pastes and all other perfumed preparations, n.o.p., used for hair, mouth or skin15; 30; 40; 40
n.o.p. (see med. preps.).....17½; 20; 25; 25
Pastels (see paintings).
Pasteurizers for dairying purposes and complete parts.....Free; 15; 15; 25
Pastiles (fumigating)..... 15; 20; 25; 25
Patterns, being models on invention, which cannot be fitted for use.....Free
Patterns of brass, iron steel or other metal not being models.....20; 27½; 25; 30
linoleums, stamped on paper. per lb. 5c.; 12½; 12½; 15 duty not less —; 27½; 27½; 35
Patterns, paper, boot and shoe Free; 12½; 12½; 15
Paving blocks of stone.....Free; 20; 20; 35
blocks of wood.....17½; 20; 22½; 25
Paving brick.....12½; 15; 20; 22½ and $1.00 ton General Rate
Peaches, dried.....Free; 22½; 22½; 25
From Australia..... Free
Peaches, fresh, in natural state, the weight of the package to be included in the weight for duty.....Free; 15; 15; 20
General rate from July 20 to October 1, inclusive, shall not be less than 1¼c. per lb. May to November, inclusive..—; 10; —; —

dried in air-tight tins per lb..2c.; 3½c.; 4c.; 5c.
Under Australian Treaty, per lb.....½c.
New Zealand, per lb.....1c.
Peach seedling stock for grafting.....Free
Peach trees, including June buds, each
Free; 5c; 5c; 6c
Peanut shells, ground or in natural state.
15; 20; 25; 25
Peanuts, green, in the shell, or not further processed than shelled per lb.... Free; 1c.; 1c.; 1c.
Under Australian, Southern Rhodesia and South Africa agreements.....Free
Peanuts, not shelled, n.o.p.....1c.; 1c.; 2c.; 2c.
South African Agreement.....Free
Peanuts, shelled, n.o.p.....1c.; 2c.; 2c.; 2c.
Peacocks, alive, for improvement of stock.....Free
Peacocks, alive—other purposes..12½; 15; 17½; 20
Peaks for caps, imported by manufacturers for the use exclusively in the manufacture of hats and caps in their own factories.....Free
Pears, fresh fruit.....Free; 15; 15; 20
General tariff rate from August 1 to December 31, inclusive, shall not be less than ¾c. per lb., weight of packages included in weight for duty. May to January, inclusive.
—; 10; —; —
From Australia and New Zealand during the months of February, March and April.....Free
From New Zealand, during the months of February, March, April.....Free
Weight of package included in weight for duty.
British Preferential Tariff during the other months of the year.
dried..... Free; 22½; 22½; 25
Australian Treaty and South Africa.....Free
Pear seedling stock for grafting.....Free
Pear trees each.....Free; 8c; 8c; 9c
Pearl ash, in packages less than 25 lbs.
10; 12½; 12½; 15
Pearl, ash and pot, in packages not less than 25 lb. weight.....Free
Pearls and imitations thereof, pierced, split, strung or not, but set or mounted.7½; 10; 10; 10
Peas, canned, weight of packages to be included
Peas, damaged by water in transit.15; 22½; 22½; 25
in weight for duty, per lb..Free; 1½c; 2c; 3c
Peas, grain, per lb..... Free; ¾c; ¾c; 1c.
New Zealand.....Free
green, n.o.p.....Free; 10; 27½; 30
General Rate from March 1st to May 31st inclusive, not less than 1c. per lb.
Weight of package to be included in weight for duty.
split..... 15; 20; 25; 25
Pecans, not shelled, per lb.....1c.; 1c.; 2c.; 2c.
Pecans, shelled, per lb.....3c.; 2c.; 3⅓c.; 4c.
Pedometers and complete parts, n.o.p
7½; 17½; 25; 30
Pedometers and pacemeters for surveyors, engineers.....Free; 10–10%; 10, 15
Peel, candied..... 20; 35–10%; 35; 35
orange dried.....Free
Pelts, raw.....Free
Pencil cases, wood, plain..... 17½; 20; 22½; 25
Pencils, chalk 10; 20; 35; 35
Pencils, crayon of chalk.....10; 20; 35; 35
crayon soapstone.....10; 35; 35; 35
Pencils, lead..... 10; 35; 35; 35
Pencils, slate.....Free; 22½; 22½; 25
Penholders.....12½; 25; 25; 27½
Penknives.....Free; 30; 30; 30
Pens and fountain pens.....12½; 25; 25; 27½
for book binders ruling machine.
Free; Free; Free; 10
Peppermint oil..... Free; 7½; 7½; 7½
Pepper shells, ground, per lb., 3c. and 7½; 10; 10; 10
unground.....Free; 12½–20%; 12½; 12½
Peppers, green..... Free; 10; 27½; 30
Pepsin..... Free; 17½; 25; 25
Perchlorate of ammonia, used in m'f'g. of explosives.....Free
Percussion caps.....10; 27½; 27½; 30
Perfumery, including toilet preparations, non-alcoholic viz.: Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for hair, mouth or skin..... .15: 30; 40; 40
Perfumes, alcoholic (see alcoholic perfumes)
Perilla oil, when for use in Canadian manufacturing.....Free
Periodicals, unbound or paperbound, printed and issued at regular intervals, not less frequently than 4 times a year and bearing date of issue.....—; Free; —; —
Peroxide of barium, used in the m'f'g. of peroxide of hydrogen.....Free
Peroxide of hydrogen, solutions of n.o.p.
12½; 22½; 22½; 25
of hydrogen, solution of containing 25% or more by weight of peroxide of hydrogen
Free; 22½; 22½; 25
Peroxide of soda ..... Free; 15; 15; 20
Persimmons.....Free; 10; 15; 20
Petroleum
Crude petroleum not subjected to any other process than natural weathering and removal of foreign matter and water, when imported by oil refiners to be refined in their own factories:—
(*i*) .8155 specific gravity (42.0 A.P.I.) or heavier at 60 degrees Fahrenheit.
Free; Free; Free; Free
(*ii*) Lighter than .8155 specific gravity (42.0 A.P.I.) at 60 degrees Fahrenheit.
per gallon ½c.; ½c.; ½c.; 1c.
Crude petroleum, n.o.p.
per gallon ½c.; ½c.; ½c.; 1c.
Petroleum tops; blends of petroleum tops or petroleum products with crude petroleum; all the foregoing .7249 specific gravity (63.7 A.P.I.) or heavier, at 60 degrees Fahrenheit, when imported by oil refiners to be refined in their own factories.
per gallon Free; 1c.; 1c.; 2c.
Natural casinghead, compression or absorption gasoline, lighter than .6690 specific gravity (80.0 A.P.I.) at 60 degrees Fahrenheit, when imported by refiners of crude petroleum for blending with gasoline wholly produced in Canada.....Free; Free; Free; Free
Products of petroleum, n.o.p.—
(*i*) Lighter than .8236 specific gravity (40.3 A.P.I.) at 60 degrees Fahrenheit.
per gallon ¾c.; 1c.; 1c.; 2c.
(*ii*) .8236 specific gravity (40.3 A.P.I.) or heavier at 60 degrees Fahrenheit.
per gallon ½c.; ½c.; ½c.; 1c.
Petroleum oil known as engine distillate .8017 specific gravity (45.0 A.P.I.) or heavier at 60 degrees Fahrenheit.
per gallon ½c.; ½c.; ½c.; 1c.
Oil when imported by miners or mining companies or concerns to be used in the concentration of ores of metal in their own concentrating establishments, under regulations prescribed by the Minister.
Free; Free; Free; Free
Lubricating oil .8236 specific gravity (40.3 A.P.I.) or heavier at 60 degrees Fahrenheit, when imported by manufacturers of petroleum white oils of medicinal and technical grades, for use exclusively in the manufacture of such oils in their own factories, provided that the imported oil is to be processed with fuming sulphuric acid (20 per cent oleum) in such proportion that not less than 5 parts of acid to 100 parts of oil, by weight, shall be used.....Free; 5; 5; 10
Lubricating oils composed wholly or in part of petroleum:—
(*a*) valued at less than 25c. per gallon.
per gallon 1½c.; 2¼c.; 2¼c.; 2½c
(*b*) n.o.p.....12½; 17½; 17½; 20
Refined petroleum jellies and oils, for toilet, medicinal, edible, or similar purposes.
15; 20; 22½; 25
Petroleum greases and lubricating greases, n.o.p.
12½; 17½; 17½; 20

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Liquefied petroleum gases for heating, cooking or illuminating purposes, when imported in containers.....10; 15–10%; 15; 25
Petroleum Coke.....Free
Philosophical instruments, n.o.p. ..7½; 17½; 25, 30
Philosophical and scientific apparatus, utensils, instruments, and preparations, including boxes and bottles containing the same; maps, photographic reproductions, casts as models, animals as research or experimental subjects, etchings, lithographic prints or charts; mechanical equipment of a class or kind not made in Canada. All articles in this item, when for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific or literary purposes or for the encouragement of the fine arts, or for the use and by order of any public hospital, college, academy, school, or seminary of learning in Canada, and not for sale, under regulations prescribed by the Minister.....Free

Philosophical, photographic, mathematical and optical instruments, n.o.p.; speedometers, cyclometers and pedometers, n.o.p.; complete parts of all the foregoing.....7½; 17½; 25; 30
From Great Britain, where of a class or kind not made in Canada.....2½
Phonographs, records and cylinders 15; 27½–10%; 27½; 30
Phosphate acid, n.o.p., not medicinal Free; 25; 25; 25
Phosphor bronze wire, made of 7 strands of 19 wires each, for use in wireless telegraph stations.....17½; 22½; 22½; 25
Phosphoric acid.....Free; 25; 25; 25
Phosphoric clarifying paste for use in sugar refining.....Free; 20; 20; 20
Phosphate rock (see fertilizers) (no S.T.).....Free
Phosphate, rock, acidulated for fertilizer. Free; 5; 7½; 10
Phosphate of soda.....15; 20; 25; 25
Phosphor tin and phosphor blocks, in blocks, bars, plates, sheets and wire.....5; 7½; 7½; 10
Phosphorus.....Free; 20; 20; 20
Photograph frames, of any material 17½; 27½; 27½; 30
Photographers' paper, chem. prepared Free; 20; 25; 30

Photographic cameras and equipment for use by professional photographers and commercial photo-finishers in their own business, as follows: Cameras for professional purposes, for making negatives 4¾ inches by 6½ inches and larger, and the following accessories for use with such cameras: lenses, shutters, exposure meters, range finders, film and plate holders, lens hoods, lens boards, ground glass carriages, reducing backs, reversible adapter backs, lantern slide attachments, film sheaths, combination paper and plate holders, kits, carrying cases, camera stands, camera tripods, camera tripod tops, vignettes, diffusion disks, diffusion disk holders, colour filters, colour filter holders, polarizing screens, polarizing screen holders and backgrounds.
Printers, enlargers, heaters, dryers, mounting presses, print washers, automatic film processers, printing frames and tanks for developing, fixing and washing.....Free
Photographic dry plates.....15; 27½; 27½; 30
Photographic instruments, n.o.p....7½; 17½; 25; 30
when of a class or kind not made in Canada, from the United Kingdom.....2½%
cameras, and complete parts thereof, n.o.p. 7½; 20; 25; 30
Photographic paper, plain basic, baryta coated, adapted for use exclusively in manufacturing albumenized or sensitized photographic paper Free; Free; Free; 10
Photographs, n.o.p.....12½; 20; 22½; 22½
Photographs, reproductions for schools, etc. (see philosophical apparatus).....Free
Photographs, not exceeding three, sent by friends, not for sale.....Free
Exempt from 10% War Exchange Tax.
Photographs, chromos, chrometypes, oleograph paintings, drawings, pictures, transfers, engravings or prints or proofs and similar works of art n.o.p.....12½; 20; 22½; 22½
Photographs, sent to the press.....Free
Photographs, non advertising, for reproduction in periodical publications, enjoying second class mailing privileges, if pages are bound or otherwise fastened together. No Sales Tax. Free; Free; 10; 25
Pianofortes.....20; 27½–10%; 27½; 30
not less than each, —; —; $75; $75
Pianofortes, parts of.....Free; 22½; 22½; 25
player, mechanical.....20; 27½–10%; 27½; 30
Piano key ivories.....Free
Piano material, etc., viz.: Key pins, damper springs, jack springs, rail springs, regulating screws, spoons, bridle wires, damper wires, back check wires, dowel wires, German centre pins, brass pins, rail hooks, brass brackets, plates, damper rod nuts, damper sockets and screws, shell, brass capstan screws, brass flange plates and screws, brass flanges, brass whitened spring wire; hammer wires, fly felt, butt felt, damper felt, hammer rail cloth, back check felt, catch felt, thin damper felt, whip cloth, brushing cloth, hammer felt, back hammer felt, bridle leather and buckskin, when imported by manufacturers of piano keys, actions, hammers base dampers and organ keys, for use exclusively in the manufacture of such articles in their own factories.....Free
Pickets, plain, wood (see planks).....Free
Pickles, olives in brine, other than ripe, not bottled.....10. 10; 17½; 30
Pickles, olives in brine, not bottled, to be used in the manufacture of pickles when imported by manufacturer of such pickles.10; 17½; 17½; 30
Pickles, sauces and catsups, including soy 15; 32½; 32½; 35
Picks (tools).....10; 27½; 35; 35
Pictures, advertising matter.5c.; 12½c.; 12½c.; 15c.
Duty not less than..... —; 27½; 27½; 35
Pictures (bequest).....Free
Pictures, framed.....17½; 27½; 27½; 30
Pictures, Religious Sunday lesson (no S. T.)...Free
Pictures, n.o.p.....12½; 20; 22½; 22½
Pie plates, paper.....20; 27½; 32½; 35
Pies per lb. ½c. and..... 15; 30; 35; 35
Pigeons, homing.....Free
n.o.p.....Free; 20; 20; 25
Pig metal, 70% iron and 30% nickel, when imported in the form of pig iron per ton $1.50; $2.50; $2.50; $2.50
Pigs, Britannia metal in.....Free
iron in, per ton..... $1.50; $2.50; $2.50; $2.50
lead in.....¾c. lb.; 1c.; 1c.; 1c.
tin in.....Free
zinc in.....per lb.; ¾c. 1c.; 1c.; 1c.
Pigs, guinea, for research purposes.....Free
Pillow cases, of cotton, n.o.p.....25; 30; 30; 35
General Rate per lb. 4c.
linen.....Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.
Pillows, feather.....15; 27½; 37½; 45
Pills, n.o.p. (med. preparations) ...17½; 20; 25; 25
Pineapples.....Free
Pineapples in air-tight cans or other air-tight packages, n.o.p., the weight of cans or other packages to be included in the weight for duty, per pound.....1c.; 3c.; 4c.; 5c.
Australian Treaty, Free; South Africa.....Free
Pine fibre..... 15; 20; 25; 25
Pine tar, crude, in packages of not less than 15 gallons.....Free
Pins, Hackle, Faller, Gill and Jenny, when used in the manufacturing of twine... Free; 5; 5; 10
Pins, hair, celluloid.....10; 27½; 32½; 40
Pins, hat, not being jewellery...17½; 27½; 27½; 30
and per lb. —; 10c.; 10c.; 10c.
Pins, rolling.....15; 17½; 17½; 20
safety, plated or not of wire..17½; 27½; 27½; 30
and per lb. —; 10c.; 10c; 10c.
stick, not jewellery.....17½; 27½; 27½; 30
and per lb. —; 10c; 10c.; 10c

wire, n.o.p., of any metal . . 17½; 27½; 27½; 30
and per lb. —; 10c; 10c.; 10c
Pipe, cast iron or steel, n.o.p. . . . . Free; 7½; 7½; 10
Pipe, cast, of iron or steel, valued at not more than 5c. per lb.
per ton $5.00; $12.00–10%; $12;00; $14.00
Pipe covering, magnesia 15; 20; 25; 25
conduit, clay glazed, for telegraph wires
20; 35; 35; 35
Pipe fittings, iron or steel, plated or not
20; 25; 27½; 30
Pipe, iron, tin lined 12½; 25; 27½; 30
lead 20; 27½; 27½; 30
Pipe, lock joint, n.o.p. 12½; 20; 27½; 30
Pipe mounts, tobacco . . . 17½; 32½–10%; 32½; 35
Pipe platinum, for sulphuric acid (see platinum etc.) . . . . . Free
Pipes and tubes, not exceeding 2 inches in diameter made from puddle iron, when for use exclusively in recovering crude petroleum. Free
Pipes, drain and sewer 20; 30; 32½; 35
tobacco of all kinds . . . 17½; 32½–10%; 32½; 35
Pistol covers or cases 10; 27½; 27½; 30
Pistols 10; 27½; 27½; 30
Pitch, bone, crude only, in packages of not less than 100 lbs . . . . . Free
Burgundy . . . . . Free
coal and pine . . . . . Free
Plaits of chip, of a class or kind not made in Canada, palm leaf, manilla, willow, osier, rattan, straw, tuscan or grass, when imported for use exclusively in the manufacture of hat bodies or shapes, but not for ornamenting or trimming of such bodies or shapes . . . . . Free
Planes, tools, iron or steel 10; 27½; 35; 35
Planes, wood block 10; 27½; 35; 35
Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized or treated by any other preserving process, or not . . . . . Free
Planks, boards and other lumber of wood, sawn, split or cut, and dressed on one side only, but not further manufactured . . . . . Free
jointed, tongued and grooved (see boards).
10; 10; 22½; 25
Planks, cork, produced from cork waste, or granulated or ground cork . . . . . Free; 17½; 17½; 25
Planing mills, iron or steel n.o.p. 10; 25; 27½; 35
Planing mills, iron or steel, of a class or kind not made in Canada . . . . . Free; 10; 27½; 35
Plans, building, n.o.p. . . . . 12½; 20; 22½; 22½ (Value, 3% of cost of structure.)
Plantains (fruits) . . . . . Free
Plants for dyeing or tanning (see dyeing articles) Free
Plants, fruit, n.o.p. (no S.T.) . . . 12½; 17½; 17½; 30
flowering such as petunias 15; 20; 25; 25
for transplanting 15; 20; 25; 25
(no S.T. on Vegetable plants)
nursery stock, n.o.p. (see Florist stock, trees, etc.)
rubber (ficus) 15; 22½–10%; 22½; 25
Plaster of Paris, or gypsum, calcined, and prepared wall plaster, the weight of the package to be included in the weight for duty, per 100 lbs. . . . . Free; 11c; 11c.; 12c.
blocks, fire proof 15; 20; 25; 25
board 15; 22½; 25; 35
casts for ornamenting walls 15; 20; 25; 25
centre pieces and brackets 15; 20; 25; 25
ground, not calcined 10; 12½; 12½; 15
Plaster of Paris or gypsum, ground, not calcined.
10; 12½; 12½; 15
Plasters, n.o.p. (see med. prep.) 17½; 20; 25; 25
Plasticine, modelling material 15; 20; 25; 25
Plate, family (bequest) (see apparel) . . . . . Free
Plated metal for watch cases, jewellery and wire (see composition, etc.) . . . . . Free; 7½; 7½; 10
Plated ware, electro plated, n.o.p. . 17½; 30; 33⅓; 45
Plated ware, nickel and gilt, n.o.p.
17½; 30; 33⅓; 45
Plates, Canada 7½; 20; 20; 20
Plates, rolls and cylinders, engraved on wood or on steel, or other metal and transfers taken from the same, n.o.p.; engravers' plates, rolls and cylinders of steel, or other metal, polished or otherwise processed, for engraving thereon or for transferring thereto from engraved plates 10; 15; 15; 20
Plates, fashion, tailors' milliners', and mantle makers', when imported in single copies in sheet form with magazines or periodicals, trade journals . . . . . Free
half tone . . . . . Free; 15; 15; 20
Iron or Steel (see Iron).
or rugs, china goat, wholly or partly dressed, but not dyed . . . . . Free
photographic, dry 15; 27½; 27½; 30
Plates for printing in two or more colours, including electrotypes, nickeltypes and all engravings on steel or other metal, for use exclusively in printing, n.o.p. . . . . Free; 15; 15; 20
Printing plates of all kinds for periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together, and matrices, metal bases and copper shells therefor, but not to include printing plates and other articles covered by tariff item 475. (no Sales Tax if non-advertising.)
Free; Free; Free; 25
Plates, tin . . . . . Free; 17½; 20; 20
Plates, tin, of a class or kind not made in Canada . . . . . Free; 15; 15; 15
Plating outfits, Electro 10; 25; 27½; 35
Platinum, bars, strips, sheets or plates . . . . . Free
bichloride . . . . . Free; 17½; 25; 25
crucibles . . . . . Free
evaporating dishes . . . . . Free
etc., for manufacture of chlorates and colours . . . . . Free; 10; 10; 10
primers or electric fuses 15; 25; 25; 30
retorts, pans, condensers, tubing and pipe and preparations of platinum, when imported by manufacturers of sulphuric acid for use exclusively in the manufacture or concentration of sulphuric acid in their own factories . . . . . Free
Platinum wire and platinum in bars . . . . . Free
washers and rivets 15; 20; 25; 25
Player organs and pianos . . . 15; 27½–10%; 27½; 30
Playing cards, embossed, for the blind . . . . . Free
Playing cards, per pack 5c; 7c; 7c; 8c
Provided that in no case shall the duty under the British Preference be in excess of of 15%.
Pleasure carts, and finished parts of . Free; 10; 10; 15
Ploughs and parts, n.o.p. (no S.T.) Free; 7½; 7½; 25
articles which enter into the cost of the goods above enumerated (No S.T.) . . 5; 5; 6; 6
snow, iron or steel 10; 25; 27½; 35
Plough plates and points, shares; complete parts of ploughs . . . . . Free; 7½; 7½; 25
Plumbago crucibles . . . . . Free; 15 15; 15
ground, and manufactures of, n.o.p.
15; 22½; 22½; 25
not ground, or otherwise manufactured
Free; 7½; 7½; 10
Plums and prunes, green . . . . . Free; 15; 15; 20
General rate from July 15 to October 31, inclusive, shall not be less than ¾c. per lb. weight of packages included in weight for duty. May to November, inclusive.
—; 10; —; —
From South Africa . . . . . Free
Plums and prunes, dried, unpitted, per lb.
Free; 1c.; 1c.; 1c.
when in packages weighing two lbs. each or less, the weight such packages to be included in the weight for duty.
From South Africa . . . . . Free
Plum pudding, the weight of wrapper and cartons included in weight for duty ½c. per lb and 15; 30; 35; 35
Plungers or valves made of porcelain for pumps to be used exclusively in mining operations (no S.T.) . . . . . Free
Pneumatic machine tools, iron or steel
10; 25; 27½; 35
Pocket books 15; 30; 40; 40
Pods, musk in, or in grain . . . . . Free
Points, ivory vaccine 15; 20; 25; 25
vaccine, sundry articles for (see metallic tubes) Free

Poker chips 15; 20; 25; 25
Poles, cornice, of all kinds 20; 27½; 27½; 30
carriage ..... Free; 15; 15; 25
Poles, trolley 15; 25; 25; 30
Polish knife and other, n.o.p. 12½; 25–10%; 25; 27½
stove, plumbago 15; 22½; 22½; 25
Polishing shoes, used in polishing marble 20; 30; 30; 35
Pollack lines ..... Free
Polyantha, dwarf, rose bushes, imported by florists or purchased in bond in Canada for bona fide forcing purposes in their own greenhouses prior to disposal .... Free; 15; 15; 20
Pomades, French or flowers odours preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each. 10; 12½; 12½; 15
Pomades, all other 15; 30; 40; 40
Pomatums (see perfumery) 15; 30; 40; 40
Pomegranates ..... Free
Pontianac gum ..... Free; 10; 10; 15
Pop corn, candied ½c. per lb. and ... 15; 30; 35; 35
Poplin (see wool fabric) 22½; 35; 35; 40
and per lb. 12; 30; 30; 35
Total duty under British Preferential Tariff not to exceed 50c. per lb.
Poplin, Irish—see Irish poplin.
Porcelain cement clinker (white) when imported by manufacturers of white porcelain cement, for use in the manufacture of same, in their own factories, per 100 lbs. ..... 2c.; 4c.; 4c.; 6c.
Porcelain knobs, insulators. 15; 25; 25; 27½
shades (glass) 10; 27½; 30; 32½
tableware ..... Free; 35; 35; 35
ware, other 20; 35; 35; 35
Portable engines with boilers, in combination, horse powers and traction engines, for farm purposes; n.o.p. and complete parts thereof 15; 25; 25; 30
Portable gasoline engines for farm or other purposes 15, 25; 25; 30
Portable steel hammer—for sharpening well drilling bits or repairing well drilling apparatus, n.o.p. 10; 25; 27½; 35
of a class or kind not made in Canada. Free; 10; 27½; 35
Porter and stout, in bottles, per gal. 15c.; 50c.; 50c.; 50c.
in casks, per gal. ..... 25c.; 35c.; 35c.; 35c.
(See Schedule A, p. 585)
Ale and beer, in bottles, per gal. 15c.; 50c.; 50c.; 50c. Provided, that six quart bottles or twelve pint bottles shall be held to contain one gallon.
Portfolios 15; 30; 40; 40
Postage stamps, collections of. (no Sales Tax.) .. Free
Post cards, picture 20; 30; 32½; 35
and General Rate per lb. 5c.
advertising, per lb. ..... 5c.; 12½c.; 12½c.; 15c.
duty not less than —; 27½; 27½; 35
Post cards, printed, non-advertising 22½; 27½; 32½; 35
Posters, advertising (see advertising matter), per lb. 5c; 12½c; 12½c 15c
duty not less than —; 27½; 27½; 35
Post hole diggers and parts ..... Free; 7½; 7½; 25
Potash, chlorate of, n.o.p. ..... Free; 17½; 25; 25
Potash, chlorate of, not further prepared than ground ..... Free; 15; 15; 20
bichromate of potash, crude; red and yellow prussiate of potash ..... Free; 15; 15; 15
German mineral (see fertilizers) ..... Free
muriate of, crude used for fertilizer ..... Free
nitrate of (saltpetre) ..... Free
permanganate of ..... Free; 17½; 25; 25
prussiate of, red and yellow ..... Free; 15; 15; 15
salts, German (see fertilizers) ..... Free
sulphate, crude for fertilizer ..... Free
Potassium, carbonate n.o.p. 10; 12½; 12½; 15
Potassium, cyanide of, for reducing metals in mining operations ..... Free
cyanide of, n.e.s. ..... Free
Potato diggers ..... Free; 7½; 7½; 25
flour, weight of package to be included in weight for duty (see starch) per lb. 1c.; 2c.; 2c.; 2c.
spirit or oil (see alcohol, ethyl), per gal. $5.00; $10.00; $10.00; $10.00
starch, including package (see starch). per lb. ..... 1c.; 2c.; 2c.; 2c.
Potato planters and complete parts. Free; 7½; 7½; 25
Potatoes in their natural state:
(a) August 1st to June 14th inclusive per 100 lbs. . Free; Free; Free; 75c.
(b) June 15th to July 31st inclusive per 100 lbs. . Free; 37½c.; 37½c.; 75c.
dried, desiccated, or otherwise prepared, per lb. ..... Free; free; free; 2¾c.
sweet and yams, in natural state, per 100 lbs. Free; Free; 10c.; 15c.
sweet, n.o.p. per lb. ..... Free; 1¾; 1¾; 2¾
Pots, furnace slag, of a class or kind not made in Canada ..... Free
Pots, furnace slag, n.o.p. 12½; 17½; 17½; 20
Poultry and game, canned 15; 30; 35
From Australia and New Zealand ..... Free
Except kidneys and tongue which are 15% but not more than 3c. per lb.
(Subject to regulations.)
and game, alive 12½; 15; 17½; 20
(no S.T. on fresh poultry)
grit 15; 20; 25; 25
Pounders and rolling pins 15; 17½; 17½; 20
Powder, aluminum ..... Free; 30; 30; 30
Powder, blasting and mining, per lb. (no S.T. also on goods used in the m'f'g of) 1½c.; 1¾c.; 1¾c.; 2c.
cannon, musket, rifle, gun, sporting, and canister powder, per lb. .. ..2c.; 2¾c.; 2¾c.; 3c.
Powder, giant, per lb. (no S.T. also on goods used in m'f'g of) ..... 1¾c.; 2¼c.; 2¼c.; 2½c.
Powders, baking, including weight of package per lb. ..... 4c.; 5c.; 5c.; 6c.
brocade and bronze 15; 30; 30; 30
custard flavoring and jelly, per lb. ½c. and 15; 30; 35; 35
freezum. (See medicinal preparations). 17½; 20; 25; 25
soap 20; 25; 32½; 32½
tooth (see perfumery) 20; 30; 40; 40
n.o.p. (med. prep.) 17½; 20; 25; 25
Prayer books (no sales tax) ..... Free
Precious stones and imitations thereof, not mounted or set (see pearls and diamonds) 7½; 10; 10; 10
Precipitate of copper, crude ..... Free
Precision tools—see under Instruments—Precision.
Preparations, chloropicrin, ethylene oxide, methyl bromide, methyl formate, cyanides, or mixtures containing any of these, for use in combating destructive insects and pests ..... Free
Preparations, non-alcoholic preparations or chemicals, for disinfecting, dipping, spraying or fumigating, n.o.p.:—
(i) When in packages not exceeding three pounds each, gross weight .. 5; 22½; 25; 25
(ii) Otherwise ..... Free; 7½; 15; 15
Preparations, non-alcoholic for dipping, disinfecting or spraying. Materials of all kinds for use only in producing or manufacturing preparations provided for in item 219A under regulation prescribed by the Minister ..... Free
Preparations made from pyroxylin and wood naphtha, when imported by manufacturers for use only in their own factories in the manufacture of leather belting and of imitation leather 5; 10; 7½; 10
Preservaline, dry (See med. prep.) 17½; 20; 25; 25
Preserves, n.o.p. per lb. ..... 2c.; 3¾c.; 3¾c.; 5c.
Presses, printing, newspaper (see printing presses) Free
Primers (see guns) 10; 27½; 27½; 30
Printed advertising matter and tickets, time-tables and freight and passenger tariffs issued by railway systems in the British Empire (not including railway systems operating in Canada) ..... Free; —; —; —

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Printed matter, n.o.p. 22½; 27½; 32½; 35
Printing machines, multigraph ..... Free; 10; 10; 15
paper, news and all printing paper, in sheets and rolls, valued at not more than two and one-quarter cents per pound .. 10; 12½; 12½; 15
Printing presses, newspaper, of not less value by retail than fifteen hundred dollars each, of a class or kind not made in Canada ..... Free
Printing Presses to be entitled to entry under above item must be imported for the printing of a newspaper, and an affidavit to the effect that the press is imported to be used for such purposes shall be subscribed to on the entry .....
Printing presses, flat bed cylinder, to print sheets of a size 25 x 38 inches or larger, and complete parts thereof; machines designed to fold or sheet-feed paper or cardboard, and complete parts thereof ..... Free; 10; 10; 15
Presses, offset; presses, lithographic; presses, printing, and type-making accessories therefor, n.o.p., and complete parts of the foregoing, not to include knives, saws or motor power ..... Free; 10; 10; 15
Printing press rollers, consisting of a steel shaft or roller, covered with a gelatine or rubber composition ..... Free; 10; 10; 15
Printing accessories being machinery and apparatus, n.o.p., see under Machinery—Apparatus, etc.
Printing presses, stereotypers' and typecasters' blankets or blanketing and press blankets or blanketing as are used for printing presses, of a class or kind not made in Canada ..... Free; 5; 5;
Prizes won in competition. (no Sales Tax.) .... Free
Probes, lead ..... Free
Prohibited goods; see page 692.
Promissory notes, unsigned 22½; 27½; 32½; 35
Proprietary medicines, n.o.p. (see medicinal preparations), when dry 17½; 20; 25; 25
Prunes, dried and unpitted, when in packages of 2 lbs or less, weight of package included, Free; 1c; 1c.; 1c.
South Africa and Australian Treaty .. Free
pitted, (see packages, p. 693) ... Free; 15; 22½; 25
stuffed ..... Free; 15; 22½; 25
Pruning hooks and shears ..... Free; 7½; 7½; 25
Prussian blue 12½; 20; 20; 22½
Pudding, fruit, unsweetened 15; 20; 25; 25
Puddings, sweetened, per lb. ½c. and .. 15; 30; 35; 35
Pulleys, belt for power transmission .. 15; 25; 25; 27½
Pulleys, iron and steel 10; 25; 27½; 35
Pulleys, pressed steel belt, for power transmission, and finished or unfinished parts thereof, including interchangeable bushings Free; 20; 25; 27½
Pulp board in rolls, not less than 9/1000 of an inch in thickness for use in wrapping rolls of paper 5; 7½; 7½; 10
Pulp-board or fibre-board in sheets, when imported by manufacturer for use exclusively in their own factories in the manufacture of cones adapted for winding yarn thereon .... Free
Pulp, fruit, other than grape, not sweetened—in air-tight tins or other air-tight packages 1½c.; 2½c.; 2½c.; 3c.
From South Africa and New Zealand ..... Free
mica and mineral, n.o.p. 15; 20; 25; 25
rag ..... Free; 22½; 22½; 25
Pulp of wood, or of straw ..... Free; 22½; 22½; 25
Pumice, calcareous tufa, pumice stone and lava not further manufactured than ground ... Free
Pump cylinders, of brass ... 20; 27½–10%; 25; 30
Pumps, hand (iron) 10; 25; 27½; 35
mercury ..... Free
spray, of brass 20; 27½–10%; 25; 30
steam and power 10; 25; 27½; 35
Pumps and vacuum pumps and complete parts thereof, for use exclusively in the extraction of precious metals by the chlorination in cyanide process 15; 17½; 17½; 20
Pumps, fuel injection, and nozzles for diesel and semi diesel engines ..... Free
Punchings, iron or steel wrought refuse (see scrap).
Purses 15; 30; 40; 40
frames, clasps and fasteners for (see frames) Free, 12½; 17½; 20
Putty, dry for polishing glass or granite, etc. ..... Free
Putty of all kinds, n.e.s. 17½; 27½; 27½; 27½
Putz cream (Myers'), metal polish 12½; 25–10%; 25; 27½
Pyroligneous acid, n.o.p. (see acid, acetic), per gal ..... 10c.; 12½c.; 12½c.; 15c.
In addition for each degree above proof 1½c.; 1¾c.; 1¾c.; 2c.
crude not over 30 per cent. (see acid, acetic) 15; 22½; 22½; 25
Pyrometers (see mining machinery) ..... Free
Pyroxylic spirit (see alcohol, ethyl), per gal. $5.00; $10.00; $10.00; $10.00
Pyroxylin and wood naptha, preparations of, for the coating of imitation leather 5; 7½; 7½; 10

Q

Quails, partridges and squabs, dead or alive 10; 20; 20; 30
Quartz, crystallized (silex) ..... Free
Quassia juice ..... Free
Quassia wood, ground ..... Free
Quebracho, crude and extract ..... Free
Quicksilver ..... Free
flasks, exported and returned (see Canadian goods returned) ..... Free
Quill toothpicks 15; 20; 25; 25
Quills, natural ..... Free
other, n.o.p. 15; 20; 25; 25
Quilting. Cabot's (seaweed between paper), 15; 22½; 25; 35
Quilts, linen 25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
of cotton 25; 30; 30; 35
General Rate per lb. 4c.
covered with silk 27½; 30; 30; 45
and per oz. —; 7c.; 7c.; 7c.
Free; 15; 15; 20
Quinces, green fruit ..... —; 10; —; —
June to February inclusive
General Rate not less than 1c. per lb.
From Australia & South Africa ..... Free
Quince trees, each (see trees, Florist stock) Free; 8c; 8c; 9c
Quince seed, in form of a fruit seed, not edible, and in a crude state and not advanced in value by refining, grinding or any other process of manufacture ..... Free
Quinine and salt of ..... Free
Quinine sulphate ..... Free
salicylate of ..... Free
Quoins, printers' 7½; 17½; 17½; 20

R

Rabbits, angora and chinchilla, pure bred, for improvement of stock ..... Free
Rabbits, frozen, n.o.p. 12½; 15; 17½; 20
Australia and New Zealand ..... Free
Rabbits, frozen when imported exclusively for fox feeding purposes 12½; 17½; 17½; 20
New Zealand and Australia Free
Racing shells or oars thereof, when imported by a bona fide amateur rowing club in Canada, for use exclusively by such club. Free; 25; 25; 25
Racks, cue 17½; 30; 30; 35
Racquets, tennis 20; 30; 30; 35
Under Australian Agreement 10%
Radial bearings 10; 25; 27½; 35
Radiators, cooling, coil for transformers 10; 25; 27½; 35
Radiators steam, gas heated 10; 25; 27½; 35
Radio and wireless apparatus, and complete parts ..... Free; 25; 25; 30
Radio cabinets, without the radio apparatus installed 15; 32½; 37½; 45
Radium (no S.T.) ..... Free
Raffia brims, being strands of raffia attached to a buckram brim 15; 20; 25; 25
Rag picking machines ..... Free; 5; 5; 10
Rag pulp ..... Free; 25; 22½; 25

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Rags and waste, unfit for use without further manufacture, not to include used garments, nor waste portions of unused fabrics, n.o.p. . . Free
Rags, waste portions of unused fabrics or used garments, n.o.p., imported by manufacturers to be used exclusively for disintegrating or for manufacture of wiping rags in their own factories . . . . . Free
Rags and waste, wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, unfit for use without further manufacture, not to include used garments, or waste portions of unused fabrics . . . . . Free
Rags, waste portions of unused fabrics or used garments wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, imported by manufacturers to be used exclusively for disintegrating in their own factories . . . . . Free
Rags and waste wholly of silk, artificial silk or similar synthetic fibres produced by chemical processes, unfit for use without further manufacture, not to include used garments nor waste portions of unused fabrics . . . . . Free
Rags of cotton, wholly of cotton, unfit for use without further manufacture, not to include used garments or waste portions of unused fabrics . . . . . Free
Rags, waste portions of unused fabrics or used garments, wholly of cotton, imported by manufacturers to be used exclusively for disintegrating, or for manufacture into wiping rags in their own factories . . . . . Free
Rags of cotton, wiping, n.o.p 7½; 10; 10; 12½
Rail joints and sections, insulated 15; 25; 25; 30
Rails, iron and steel (see Iron and Steel).
Railway cars or other cars 15; 27½; 27½; 30
cars crossing frontier . . . . . Free
fish and tie plates, per ton . $5.00; $7.00; $7.00; $8.00
freight rate books or pamphlets . 15; 22½; 22½; 25
joints, or rail sections, insulated 15; 25; 25; 30
scrapers 15; 27½; 27½; 30
switches, frogs, crossings and intersections 15; 25; 25; 30
ties (no S.T. when sold by settler) . . . . . Free
Railways, locomotives and motor cars for n.o.p. 15; 30; 30; 35
Raisins and dried currants . per lb. Free; 4c.; 4c.; 4c. when in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.
South Africa and Australia . . . . . Free
Rakes, horse . . . . . Free; 7½; 7½; 25
n.o.p. . . . . Free; 7½; 7½; 25
Rake bows, hand made: made of steel tubing 10; 25; 27½; 35
Ramie fibre . . . . . Free
thread 17½; 22½; 22½; 25
yarn 17½; 22½; 22½; 25
Rape seed oil, crude or refined . . . . . Free
Rape seed oil, n.o.p. 15; 20; 25; 25
Rape seed oil, blown, when for manufacturing purposes . . . . . 15; Free; 25; 25
Rape seed, sowing 5; 10–10%; 10; 10
Raphia fibre, manufactured . . . Free, 17½; 17½; 17½
Raphia or sisal fibres . . . . . —; 17½–20; —; —
Raspberries, dried . . . . . Free; 15; 22½; 25
Raspberries, n.o.p., including weight of package Free; 10; 15; 20
General tariff rate from June 1 to July 31, inclusive, shall not be less than 3c. per lb.
Raspberries, wild, edible . . . . . Free; 10; 15; 20
General tariff rate shall not be less than 2c. per lb., weight of package included.
Raspberry bushes (no S.T.) each . . Free; 1c.; 1c.; 1c.
wine (see wines), per gal . . . . . 55c.; 55c.; 55c.; 55c.
and 30
Rattan braids or plaits, of a class or kind not made in Canada, imported for use exclusively in the manufacture of hat bodies and shapes, but not for ornamenting or trimming . . . . . Free
Rattan, covered 15; 27½; 27½; 30
not further manufactured than split, n.o.p. Free; 10; 10; 10
unmanufactured . . . . . Free
Raw cotton and cotton lintus not further manufactured than ginned; waste wholly of cotton unfit for use without further manufacture . . Free
Rawhide centres for whips (see reeds) . . . . . Free
manufactures, n.o.p. 20; 25; 35; 35
'Rayon' (see silk, artificial)
Razor blades, safety . . . . . Free; 25; 30; 30
Razors . . . . . Free; 30; 30; 30
Razors in fancy cases, accompanied by toilet articles 17½; 30; 33⅓; 45
Razors, Rolls Razor, complete with handle, strop and hone frame nickel-plated as an entity . . . . . Free; 30; 30; 30
Reapers and complete parts thereof. (See Mowing machines) (No S.T.) . Free; 7½; 7½; 25
Reaping hooks . . . . . Free; 7½; 7½; 25
Receptacles, metallic, exported and returned (Canadian goods returned) . . . . . Free
Recording thermometers charts (paper)— 22½; 27½; 32½; 35
Records for phonographs, graphophones and gramophones, and finished parts 15; 27½–10%; 27½; 30
Records specially made for use in the study of languages, under such regulations as may be prescribed by the Minister . . . . . Free
Rectal tube (metal) . . . . . Free
Red lead, dry; orange mineral; antimony oxide, titanium oxide, and zinc oxide such as zinc white and lithopone; white pigments containing not less than 14 per cent by weight of titanium dioxide . . . . . Free; 15; 15; 15
liquor for dyeing or calico printing, crude acetate of aluminum . . . . . Free
Reed, covered 15; 27½; 27½; 30
Reeds, bamboo, for walking sticks, etc. . . . . Free
not further manufactured than split, n.o.p.— Free; 10; 10; 10
square or round, and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers, for use exclusively in the manufacture of whips in their own factories . . . . . Free
Reflectors, lamp 15; 27½; 27½; 30
Reflectors, glass 15; 25; 30; 32½
Refrigerators electric 20; 25; 35; 40
other than electric 20; 25; 27½; 30
Refund of Duty; See p. 695
Regalia, and badges, n.o.p. 27½; 30; 30; 45
Regulus of antimony, not ground or otherwise manufactured . . . . . Free
Religious medals and crosses of any material, chaplets, scapulars, benitiers, under the
Rennet, raw and prepared (no S.T.) . . . . . Free
Reports, annual, for religious or benevolent associations (see books) . . . . . Free
Resin or rosin, in packages 100 lbs. and over . . Free
gum, crude drugs (see drugs) . . . . . Free
Resin oil . . . . . Free
Resin sizing 5; 7½; 7½; 10
Resins synthetic—phthalic anhydride, adipic, abietic maleic and succinic, acids and ethelyne glycol, when imported by manufacturers of synthetic resins, for use exclusively in the manufacture of synthetic resins, in their own factories . . . . . Free
synthetic moulding compositions containing synthetic resin derived from phenol and formaldehyde or their homologues or mixtures thereof, in powder or granular form 10; 20 20%; 20; 20
synthetic moulding compositions, n.o.p., in powder or granular form . . . . . Free
synthetic, n.o.p., in liquid, powder, granular, or lump form; or in tubes, cylinders, strips, sheets, blocks, bars, rods, angles channels, tees or other shapes or sections, not further manufactured than moulded, extruded or pressed, when for use in Canadian manufactures . . . . . Free
laminated products of which any synthetic resin or resin-like substance is the chief binding agent, in tubes, cylinders, strips, sheets, plates, blocks, bars, rods, angles,

channels, tees or other shapes or sections, n.o.p.—
(*a*) with a base of paper or of fibreboard 15; 20; 20; 25
(*c*) with a base of cotton fabric or other woven fabric....20; 25; 25; 30
Reticules....15; 30; 40; 40
frames, clasps, etc., for (see frames) Free; 12½; 17½; 20
Retorts (see mining machinery)....Free
clay, for gas plants....12½; 20; 20; 22½
Retorts of silicaware....10; 17½; 20; 22½
platinum for sulphuric acid (see platinum)....Free
Returned goods, re-entered for Consumption in Canada; See "Goods" p. 634.
Returned goods; See "Canadian, p. 616."
Returning goods; See "Customs procedure, p. 696."
Revolvers, (on permit, see page 694)
Revolvers, n.o.p....10; 27½; 27½; 30
Prohibited, except under license from Dept. of National Revenue, see page 694.
Rexine fabrics....15; 30; 32½; 35
General Rate not less than 4c. per lb.
Rhizomes (see Florist stock)....Free; 15; 15; 20
Rhododendrons (see Florist stock)...Free; 15; 15; 20
Rhubarb, fresh (see vegetables)
Rhubarb root, ground or powdered Free; 17½; 25; 25
Rhubarb root (see roots, medicinal)....Free
Rhubarb roots....—; 1c.–10%; —; —
Ribbons, whether with cut pile or not, wholly or in part of silk but not containing wool 22½; 32½–15%; 32½; 35
Ribbon, whether with cut pile or not, wholly or in part of artificial silk or similar synthetic fibre produced by chemical process, but not containing silk or wool 22½; 32½–15%; 32½; 35
undyed, used in the manufacture of type-writer ribbon....Free; 12½; 12½; 15
Ribbons, consisting of cotton threads or fibres, attached together imported in narrow strips for tying boxes....25; 30; 30; 35
and per lb....General Rate 4c.
Ribs for umbrellas, etc., see under materials.
Rice bran....Free; 17½; 17½; 17½
Rice, uncleaned, unhulled or paddy....Free
Rice, cleaned, per one hundred pounds 50c.; 70c.; 90c.; $1.00
when imported by manufacturers of cereal foods, per one hundred lbs. Free; Free; Free; $1.00
When in packages weighing two pounds, each, or less, the weight of such packages to be included in the weight for duty.
(Must be British grown to obtain the preferential)
flour and meal per lb. (no S.T.) ¾c.; 1¼c.; 1¼c.; 1¼c.
Rifle powder, per lb....2c.; 2¾c.; 2¾c.; 3c.
Rifles of a class or kind not made in Canada Free; 30; 27½; 30
Rifles, n.o.p. (on permit, see page 677) 10; 27½; 27½; 30
articles and materials for, under regulations prescribed by the Minister of National Revenue, viz:
(*a*) All tools and machinery not manufactured in Canada up to the required standard, necessary for any factory to be established in Canada for the manufacture of rifles for the Government of Canada....Free
(*b*) All materials or parts in the rough, unfinished, and screws, nuts, bands and springs, to be used in rifles to be manufactured at any such factory for the Government of Canada....Free
steel, used in the manufacture of unfinished parts of, for the Canadian Government....Free
Rinds, citron, lemon and orange, in brine....Free
Ring travellers, steel, textile....Free; 5; 5; 20
Rivets, brass and copper....20; 27½–10%; 25; 30
iron or steel, per 100 lbs....¼c.; ½c.; ½c.; 75c. 7½; 17½; 20; 25
platinum....15; 20; 25; 25
pronged, shoe....10; 25; 27½; 35
Road graders....10; 25; 27½; 35
Road paving machines, concrete, self-propelling, end loading, capacity 21 cubic feet wet concrete or more; concrete and asphalt road finishing machines, form graders; sub-graders; back filling machines and equipment, mounted on self-propelling wheels or crawling traction, semi- or full-revolving boom and scraper type; steam or air driven pile hammers or extractors; well points; truck turntables; all the foregoing of a class or kind not made in Canada, and complete parts thereof....Free; 10; 10; 12½
Road rollers (steam)....Free; 30; 30; 30
scrapers....15; 27½; 27½; 30
Robe, sheepskin, lined (sleeping bag)....15; 30; 30; 35
Rock, crushed....15; 20; 25; 25
Rock, crushed lime....15; 20; 25; 25
Rock crushers and complete parts for use exclusively in mining or quarrying operations 5; 17½; 20; 25
Rock, phosphate (unmanufactured)....Free
Rockingham ware....20; 35; 35; 35
Rods, brass, not less than 6 ft. long....5; 10; 10; 15
copper, not less than 6 ft. in length, unmanufactured....5; 10; 10; 10
fishing....Free; 25; 30; 35
iron or steel wire, for manufacturing wire (see iron).
Roller bearings....Free; 17½; 27½; 35
Rollers, copper, discs or shells for engraving, etc. (see blanketing)....Free
copper for calico printing....Free; 10; 10; 10
farm or field, and parts....Free; 7½; 7½; 25
for furniture....10; 25; 27½; 35
street or road, steam....Free; 30; 30; 30
window shade or blind....20; 30; 30; 40
for wringers....15; 22½; 25; 27½
Rolling pins....15; 17½; 17½; 20
Rolls, plates and cylinders, engraved on wood, or on steel or other metal, and transfers taken from same, n.o.p.; engravers' plates, rolls and cylinders of steel or other metal, polished or otherwise processed for engraving thereon or for transferring thereto from engraved plates....10; 15; 15; 20
Rolls, sand cast, and chilled cast iron rolls, imported by proprietors of rolling mills for use exclusively in rolling iron or steel or in manufacturing paper....Free
Roofing material (Asbestite)....15; 22½; 25; 35
Roofing slate, per sq. of 100 sq. ft..50c.; 70c.; 70c.; 75c
Roofing and shingles of saturated felt Free; 25; 25; 35
Roots, crude drugs, n.o.p....Free
ground, n.o.p....15; 17½; 25; 25
Roots, dormant, n.o.p. (see Florist stock) Free; 15; 15; 20
medicinal, viz:—alkanet, crude, crushed or ground; aconite, calumba, folia digitalis, gentian, ginseng, jalap, ipecacuanha, iris, orris, root licorice, sarsaparilla, squills, taraxacum, rhubarb, and valerian, unground....Free
Rope, manilla, not exceeding 1½ ins. in circumference, for lobster fishing....Free
Rope or cordage of cotton, flax manilla, hemp or other vegetable fibres, exceeding 1 inch in circumference....17½; 22½; 22½; 25
wire, n.o.p....17½; 22½; 22½; 25
wire, for ships (see wire rope)....Free
Rope, wire, iron or steel, coated or not, n.o.p. 15; 25; 25; 25
Ropes, head, for fishing nets....Free
Rosaform, per gal., $3.00 and....30; 30; 30; 30
Rosaries, according to material.
Rosaries, when the value for duty is less than twenty-five cents each....Free
Exempt from special Excise Tax.
Rose bushes, n.o.p., each....1½c; 3c; 3c; 7c
Rose stock, and other stock for grafting (see Florist stock)....Free; 15; 15; 20
Rosettes (harness)....17½; 22½; 27½; 30
Rosin, (see Resin).
Rotten stone (for polishing)....12½; 22½; 25; 27½
Rough on Rats....17½, 20; 25, 25
Rough stuff (see oxides)....12½; 20; 20; 22½
Rovings, yarns and warps, wholly of cotton not more advanced than singles....12½; 15; 15; 22½
and per lb. —; 3c.; 3c.; 4c.

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.....15; 20; 22½; 25
and per lb. —; 3c.; 3½c.; 4c

Rovings, cotton yarns, wholly covered with a double layer of metallic strip in single strand only, when imported by manufacturers for use exclusively in the manufacture of electrical conductors, in their own factories
—; 15; —; —

Rovings, wholly or in part of vegetable fibres, not more advanced than single, n.o.p., not to contain silk, artificial silk, nor wool
12½; 17½; 17½; 25

Rovings, wholly or in part of vegetable fibres, n.o.p., not to contain silk, artificial silk, nor wool.....17½; 22½; 22½; 25

Rovings, yarns and warps wholly or in part of silk, n.o.p., including threads, cords or twist for sewing, embroidering or other purpose.....15; 22½; 22½; 25

Rovings, yarns and warps, wholly of vegetable fibres, other than cotton, not to include materials for sewing, stitching nor packaging purposes, imported by manufacturers for use exclusively in their own factories, in weaving fabrics of insulating wires
Free; 10; 10; 15

Rovings, wholly of spun silk, generally known as schappe or bourette, not more advanced than singles.....10; 12½; 12½; 15

Rovings, wholly of spun silk, not coloured, imported by manufacturers for use exclusively in their own factories for knitting underwear, for weaving or for the manufacture of silk threads.....Free; 7½; 7½; 10

Rovings, yarns and warps wholly of artificial silk or similar synthetic fibres, produced by chemical processes, not more advanced than singles, not coloured, with not more than seven turns to the inch, under such regulations as the Minister may prescribe:
(*a*) Produced from cellulose acetate...5; 30; 30; 35
Provided that, in no case shall the duty under the Intermediate or the General Tariff be less than, per pound.....—; 28c.; 28c.; 28c.
(*b*) n.o.p.....20; 30; 30; 35
Provided that, in no case, shall the duty under the Intermediate or the General Tariff be less than, per pound.....—; 28c.; 28c.; 28c.

Rovings, yarns and warps wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes, not to contain silk; artificial silk yarns wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards; under such regulations as the Minister may prescribe:
(*a*) Produced wholly from cellulose acetate.
7½; 30; 30; 35
Provided that, in no case, shall the duty under the Intermediate or the General Tariff be less than, per pound.....—; 28c.; 28c.; 28c.
(*b*) n.o.p.....25; 30; 30; 35
Provided that, in no case, shall the duty under the Intermediate or the General Tariff be less than, per pound.....—; 28c.; 28c.; 28c.

Rovings, yarns and warps of spun artificial silk or similar synthetic fibres, produced by chemical process not colored, imported by manufacturers for use exclusively in the manufacture of cut pile fabrics in their own factories.....Free; 30; 30; 35
but not less than per lb. —; 28c.; 28c.; 28c

Rovings, yarns and warps wholly of jute, not more advanced than singles, n.o.p. not to contain silk, artificial silk nor wool.
Free; 17½; 17½; 25

Rovings, yarns and warps wholly of jute including yarn twist, cords and twines generally used for packaging and other processes, n.o.p.....25; 30; 30; 32½

Rubber aprons, unfinished, are entitled to entry only when in the form of a sheet of soft rubber cut to shape to be made into an apron but not otherwise manufactured
15; 22½; 25; 27½

Rubber aprons, unfinished, but manufactured with a frill, binding or pocket....25; 30; 30; 35

Rubber balls, for use in sports.....20; 30; 30; 35

Rubber balls, n.o.p., toys.....10; 30; 30; 40

Rubber bathing caps.....22½; 30; 30; 35

Rubber belting for machinery.....15; 25; 25; 27½

Rubber boots and shoes.....Free; 22½; 22½; 25

Rubber boots and shoes, stockinettes for (see stockinettes).....10; 20; 20; 25

Rubber bulbs for vaccine points (see metallic tubes).....Free

Rubber cement.....15; 22½; 25; 27½

Rubber clothing.....25; 30; 30; 35
and in addition on each raincoat...—; —; 50c.; 50c.
cotton or linen hose lined with....20; 22½; 30; 35

Rubber erasers.....15; 22½; 25; 27½

Rubber fillers for card clothing (see fillets).....Free

Rubber, hard, in strips or sheets, not less than one-sixteenth of an inch in thickness, or in rods or tubes, but not further manufactured
Free; 15; 15; 20

Rubber, hard, in strips or sheets less than one-sixteenth of an inch in thickness, but not further manufactured.....Free

Rubber hard tires for vehicles.....22½; 25; 30; 35

Rubber heads for whips (see reeds).....Free

Rubber hose.....20; 22½; 30; 35

Rubber manufactures of, n.o.p.....15; 22½; 25; 27½

Rubber manufactures (see battery jars).

Rubber mats and matting.....20; 22½; 30; 35

Rubber packing.....20; 22½; 30; 35

Rubber plants (ficus).....15; 22½–10%; 22½; 25

Rubber, (i) Rubber, crude, caoutchouc or India-rubber, unmanufactured.....Free; Free; Free; Free
Exempt from War Exchange Tax.
(ii) Powdered rubber and rubber or gutta-percha waste or junk; recovered rubber and rubber substitute.....free

Rubber soft in sheets.....15; 22½; 25; 27½

Rubber soles and heels.....15; 22½; 25; 27½

Rubber thread, not covered.....Free; 10; 10; 15

Rubber used in the mfg. of music rolls.....Free

Rubber comb blanks, for manufacture of combs. Free

Rubber cue tips.....17½; 30; 30; 35

Rubber gaskets.....15; 22½; 25; 27½

Rubber gloves, gauntlets.....20; 25; 25; 45

Rubber hat covers.....25; 30; 30; 35

Rubber, liquid compound, non-alcoholic when imported by manufacturer of sealing compounds for cans and jars, for use exclusively in the manufacture of such sealing compounds in their own factories.....Free

Rubber mouthpieces of hard rubber in the rough, aluminum pipe fitments, pipe bowls moulded from briarwood dust, and briarwood bowls not further processed than frazed, when imported by manufacturers of tobacco pipes for use exclusively in the manufacture of such pipes in their own factories.
Free; Free; Free; 25

Rubber, powdered.....Free

Rubber toys, n.o.p.....10; 30; 30; 40

Rubber type for printing.....7½; 17½; 17½; 20

Rubberized cotton fabrics.....25; 30; 30; 35
General Rate per lb. 4c.
Note—All importations of rubber or articles containing rubber are prohibited, except under license.

Rugs of cocoa, per sq. yard....7½c.; 9c.; 10c.; 10c.

Rugs, mats and mattings of grass, straw, hemp or jute.....15; 22½; 22½; 25

Rugs, China goat.....Free

Rugs, lap, of wool.....30; 40; 40; 40
and per lb. —; 32½c.; 32½c.; 35c.

Rugs made of paper.....15; 22½; 22½; 25

Rugs, Oriental and imitation Oriental, n.o.p.
30; 30; 35; 40
and per sq. ft. —; 7½c.; 15c.; 20c.
wool, railway or travelling.....30; 40; 40; 40
and per lb. —; 32½c.; 32½c.; 35c.
From New Zealand.....30%

Rulers of all kinds.....12½; 25; 25; 27½

Rules, advertising.....15; 25; 25; 30

Rules, measuring.....15; 25; 25; 30

Rules, printers' brass.....20; 27½–10%; 25; 30

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Ruling machines, bookbinders' (see printing presses).....Free; Free; Free; 10
Rum (see alcohol, ethyl), per gal. of the strength of proof (see Packages, p. 693)
$5.00; $10.00–30%; $10.00; $10.00
Provided, (1) as to all goods specified in items No. 156 and No. 156a when of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of fifteen per cent under proof.
Provided, (2) that when the goods specified in these two items are of greater strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased in proportion for any greater strength than the strength of proof.
Provided, (3) that bottles and flasks and packages of gin, rum, whisky and brandy of all kinds, and imitations thereof, shall be held to contain the following quantites (subject to the provisions for addition or deduction in respect of the degree of strength), viz.:—
Bottles, flasks and packages, containing not more than three-fourths of a gallon per dozen, as three-fourths of a gallon per dozen;
Bottles, flasks and packages, containing more than three-fourths of a gallon but not more than one gallon per dozen, as one gallon per dozen;
Bottles, flasks and packages, containing more than one gallon but not more than one and one-half gallon per dozen, as one and one-half gallon per dozen:
Bottles, flasks and packages, containing more than one and one-half gallon but not more than two gallons per dozen, as two gallons per dozen;
Bottles, flasks and packages, containing more than two gallons but not more than two and four-fifths gallons per dozen, as two and four-fifths gallons per dozen;
Bottles, flasks and packages, containing more than two and four-fifths gallons but not more than three gallons per dozen, as three gallons per dozen;
Bottles, flasks and packages, containing more than three gallons but not more than three and one-fifth gallons per dozen, as three and one-fifth gallons per dozen.
Provided, (4) that bottles or phials of liquors for special purposes, such as samples not for sale to the trade, may be entered for duty according to actual measurement, under regulations prescribed by the Minister.
Under W.I.I.Treaty, per proof gal. a preference of $2.00 per gal.
bay (see alcoholic perfumes).
over 4 oz., per gal., $5.00 and.....—; 40; 40; 40
shrub (see alcohol, ethyl), per gal. (see Packages, page 693)
$5.00; $10.00–30%; $10.00; $10.00
Rum, when imported by the Department of Customs and Excise or by a person licensed by the Minister of National Revenue, to be denatured for use in the arts and industries, to be entered at ports prescribed by regulation of the Minister, subject to the Excise Act and to the Regulations of the Department of National Revenue, per proof gallon..Free; 60c.; 60c.; 60c.
Russian hareskins (Astrakhan).....Free
Rye damaged by water in transit (on appraised value).....15; 22½; 22½; 25
Rye, flour, per bbl. (no S.T.)...Free; 45c.; 45c.; 50c.
Rye, per bushel.....Free; 9c; 9c; 15c

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Saccharine.....Free; 17½; 25; 25
Sachet pads (See perfumery).....15; 30; 40; 40
Sacks containing grain.....15; 17½; 17½; 20
cotton, containing wheat flour.....Free
of hemp, linen, or jute.....15; 17½; 17½; 20
paper, of all kinds, printed or not...15; 30; 30; 35
Saddle trees, Mexican.....Free
Saddlers' hardware, or iron or steel, n.o.p., not plated.....10; 25; 27½; 35
Saddlery hardware:—sheets, hoop, band or strip, coated, polished or not, when imported by manufacturer of saddlery hardware for use exclusively in the manufacture of saddlery hardware in their own factories.....Free
Saddlery, of every description..17½; 22½; 27½; 30
iron or steel bands, etc., for (see iron).
Saddles, English type.....10; 27½; 27½; 30
Sad iron, not plated.....10; 25; 27½; 35
plated.....17½; 30; 33⅓; 45
Sad Irons, electric.....15; 25; 25; 27½
Safe ends for locomotive boiler tubes not scarfed or manufactured, but merely short lengths of boiler tube in condition as from the tube mill.....Free
Safety lamps, miners' accessories for cleaning, etc. (mining machinery).....Free
Safety pins, plated or not of wire..17½; 27½; 27½; 30
Safes, amalgam (see mining machinery).....Free
iron and steel, and doors of....10; 30–10%; 30; 35
Safes, including doors, doors and door frames for vaults; scales, balances weighing beams and strength testing machines of all kinds, n.o.p.....10; 30–10%; 30; 35
Saffron, saffron cake, safflower and extracts of..Free
Saggers, when used in the manufacture of ceramic products.....Free
Sage, thyme and savory herbs.....15; 20; 25; 25
Sago and tapioca.....17½; 25; 25; 27½
flour, per lb.....¼c.; 1¼c.; 1¼c.; 1¼c.
Sailcloth, wholly of Egyptian cotton imported for use exclusively in the manufacture of sails for boats and ships, under regulation of the Minister.....Free; 20; 20; 25
and per lb. —; 3½c.; 3½c.; 4c.
Sails for boats and ships.....15; 22½; 22½; 25
Sal ammoniac.....Free; 25; 25; 25
ammoniac skimmings.....Free
Sal soda.....per lb., 1/5c.; 3/10c.; 3/10c.; 3/10c.
Salmon and all other fish, preserved or prepared, including oysters.....17½; 27½; 27½; 30
From New Zealand, canned whitebait and canned crayfish 15% but not more than 7½c. per lb.
Toheroas in sealed tins.....Free
Salmon, fresh, pickled or salted, per lb.
½c.; ½c.; ¾c.; 1c.
Salmon twine.....Free
Salt cake (see sulphate of soda).
1/5c.; 3/5c.; 3/5c.; 3/5c.
celery (See medicinal preparations) 17½; 20; 25; 25
onion (See medicinal preparations) 17½; 20; 25; 25
for sea or gulf fisheries (no S.T.).....Free
Salt, n.o.p., in bags, barrels and other coverings, per 100 lbs.....Free; 6½c.; 6½c.; 7½c.
compressed into bricks.....Free; 6½c.; 6½; 7½c.
bags, barrels and other usual coverings used in the importation of salt.....Free; 25; 25; 25
in bulk, n.o.p., per 100 lbs.....Free; 4c.; 4c.; 5c.
medicated (See medicinal preparations) 17½; 20; 25; 25
table made by an admixture of other ingredients, when containing not less than ninety per cent of pure salt (no ST).....5; 10; 10; 15
Saltpetre (nitrate of potash).....Free
Salts, aniline.....Free
epsom.....Free; 17½; 25; 25
German potash.....Free
glauber.....Free; 17½; 25; 25
nickel.....15; 20; 25; 25
Rochelle.....Free; 17½; 25; 25
of antimony.....Free
of Quinine.....Free
Salts of thorium or of cerium (bases) not including natural minerals, for use in the manufacture of incandescent gas mantles, when imported by manufacturer of such mantles or of stockings for such mantles..Free
Salves, n.o.p. (medicinal preparations) 17½; 20; 25; 25
Samples (see page 695-6).
Sand.....Free
Sand, colored.....15; 20; 25; 25
iron, for polishing, etc.....Free
parting.....15; 20; 25; 25
Sandpaper discs (dental).....Free; Free; Free; Free
No Sales Tax.
Sandpaper.....12½; 20; 22½; 25

Sandstone, and all building stone, not hammered, sawed, or chiselled, and marble and granite, rough, not hammered or chiselled 10; 12½; 12½; 20
From New Zealand ..... Free
sawn on not more than two sides. Free; 20; 20; 35
From New Zealand ..... Free
sawn on more than 2 sides not on more than 4 sides per 100 lbs ..... 10c.; 20c.; 20c.; 25c.
From New Zealand ..... Free
Sanitary napkins of vegetable fibre 10; 20; 25; 35
Sanite mastic 15; 20; 25; 25
Sappato gum and crude ..... Free; 10; 10; 15
Sapphires, not mounted or set 7½; 10; 10; 10
Sardines (see fish).
Sarsaparilla root, unground ..... Free
ground ..... Free; 17½; 25; 25
Sash weights, cast iron 15; 22½; 25; 27½
Satchels 15; 30; 40; 40
Sateens for corsets and dress stays (see jeans)— according to material
Satin white (dry colour) ..... Free; 10; 10; 10
Satina starch tablets 17½; 20; 25; 25
Sauces 15; 27½; 32½; 35
Sauer kraut, in air-tight packages Free; 20; 27½; 30
Sausages, pork, per lb ..... Free; 1¾c.; 1¾c.; 5c.
From New Zealand ..... Free
Sausage skins or casings, not cleaned ..... Free
From New Zealand and South Africa ..... Free
cleaned ..... Free; 15; 15; 17½
From New Zealand and South Africa ..... Free
Saw blades, for power hack saws 10; 27½; 35; 35
Saw plates (see iron and steel).
Sawdust machines, for carrying the sawdust away when cutting round lumber from the log 10; 15; 15; 20
Saw teeth, set with black diamonds, for sawing stone 15; 20; 25; 25
Saws, gang and circular 10; 27½; 35; 35
Saws, circular teeth for 10; 27½; 35; 35
n.o.p. 10; 27½; 35; 35
steel for (see steel for saws) ..... Free
Sawdust of wood ..... Free
Sawing machinery (see machinery).
Saxophones ..... Free; 25; 30; 35
Scale board for cheese boxes ..... Free
Scales 10; 30–10%; 30; 35
Scenery, theatrical 12½; 20; 22½; 22½
Schiedam (see alcohol, ethyl) per proof gal.— $5.00; $10.00; $10.00; $10.00
Schnapps (see alcohol, ethyl) per proof gal.— $5.00; $10.00; $10.00; $10.00
Schools, antiquities for (see antiquities) ..... Free
for blind, articles for (see typewriters, etc.) ... Free
philosophical and scientific apparatus, etc., for (see philosophical) no Sales Tax ..... Free
School writing slates ..... Free; 22½; 22½; 25
Scientific apparatus, etc. (see philosophical) ... Free
No Sales Tax.
Scions (see Florist stock) ..... Free; 15; 15; 20
Scissors ..... Free; 30; 30; 30
Scissors, surgical, specially designed and adapted only for surgical operation purposes ..... Free
No Sales Tax.
Scrap brass 5; 10; 10; 10
copper ..... 1c.; 1½c. 1½c.; 1½c.
But nothing shall be deemed brass or copper scrap except waste or refuse brass or copper fit only to be remanufactured in furnaces.
Scrap iron and scrap steel, old and fit only to be remanufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada ..... Free
Scrap iron or steel, wrought, being waste or refuse, and iron or steel rails which have been in actual use, to be remanufactured in furnaces; and such iron or steel rails to be remanufactured in rolling mills into other products than iron or steel rails ..... Free
But nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured in rolling mills or furnaces; provided that articles of iron or steel, damaged in transit, if broken up under customs supervision and rendered unsaleable except as scrap, may be entered for duty as scrap.
Scrap lead, per lb ..... ¾c.; 1c.; 1c.; 1c
leather, tanners 5; 17½–10%; 17½; 20
Scrap, zinc 15; 20; 25; 25
Scrapers, road or railway 15; 27½; 27½; 30
Screens, wire, iron or steel 10; 25; 27½; 35
Screw drivers 10; 27½; 35; 35
Screws, commonly called "wood screws," of iron or steel, including lag or coach screws, plated or not, and machine screws .. 15; 25; 25; 30
brass, copper or other metal n.o.p. 22½; 30; 30; 35
jack, iron or steel 10; 25; 27½; 35
Screws, wood or machine, or monel metal 22½; 30; 30; 35
Scripture text calendars, made up of Bible pictures and Scripture texts, not adverti ing Free; Free; Free; Free
Sculptures in any material, not more than two reproductions ..... Free
Scutching machine, used exclusively in breaking and extraction of the flax fibre from the flax straw ..... Free; 5; 5; 10
Scythes ..... Free; 7½–10%; 7½; 25
Scythe stone 20; 30; 30; 35
Seagrass, crude, etc., or cleaned only ..... Free
Sea weed, for fish aquarium, not colored nor further manufactured than cleaned and cut to size ..... Free
Sea-weeds, or sea-plants, charred, whether powdered or not, for use exclusively in the feeding of animals ..... Free; 25–10%; 25; 25
Seal twine ..... Free
Sealing wax 15; 22½; 22½; 25
Seals, car (tin) 15; 25; 27½; 30
Seamless bags, cotton 25; 27½; 20; 25
and per lb. —; —; 3½c.; 4c.
Seamless cork cots, for use on spinning rolls of textile machines ..... Free; 5; 5; 10
drawn tubing, zinc ..... Free
iron or steel boiler tubes, n.o.p. ..... Free
iron or steel tubing over 10½ inches in diameter, n.o.p. 10; 15; 15; 20
iron or steel tubing, 10½ inches or less in diameter, n.o.p. 15; 25; 27½; 30
steel tubing, 5 cents per lb. and over Free; 15; 15; 30
Seed, broom corn, when in packages weighing over 1 lb. each ..... 5c.; Free; 10c.; 15c.
Seed cake, cotton ..... Free
clover including alfalfa seed per lb., Free; 3c.–25%; 3c.; 3c.
Under New Zealand Treaty ..... Free
drills, and parts (See Cultivators) (No S.T.) Free; 7½; 7½; 25
Seed, flax, per bushel 7½; 10; 10; 10
hemp for agricultural purposes ..... Free
lac ..... Free; 10; 10; 15
lettuce (see lettuce).
meal, cotton ..... Free
oil, cotton, for canning fish (refined) ..... Free
parsley, (see parsley).
timothy (see garden), per lb ..... Free; 1c.; 2c.; 2c.
From New Zealand ..... Free
Seed peas and seed beans, from the United Kingdom ..... Free
Seed, bent-grass 15; 30–10%; 30; 30
field, n.o.p., when in packages weighing more than one pound each 5; 10–10%; 10; 15
From New Zealand ..... Free
millet and rape 5; 10–10%; 10; 10
of the sugar beet, for agricultural purposes .... Free
Seedling stock for grafting, being apple, plum, pear, peach and other fruit trees, including buds and scions for such trees; peach pits for planting purposes ..... Free
Seeds, aromatic, which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining or by any other process of manufacture, viz.:—anise anise star, caraway, cardamom, coriander, cumin, fennel and fenugreek (no S.T.) ..... Free
Seeds, crude drugs, n.o.p. (see drugs) ..... Free
field and garden, not specified as free, valued at not less than five dollars per pound, in packages weighing not less than one ounce each, 5; 10–10%; 10; 10
Seeds, non-edible, beans, nuts, berries, plants, weeds, barks, and woods, in a crude state or chipped or ground, and extracts and prepara-

tions thereof, all of the foregoing when adapted for dyeing or tanning; turmeric, nutgalls and extracts thereof; indigo, indigo paste and extracts of; aniline oil, crude; aniline salts, alizarin and artificial alizarin; annatto, liquid or solid; iron liquor, being solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminum prepared from pyroligneous acid and adapted for dyeing and calico printing.....Free

(Note:—All Seeds in natural state are exempt from S.T.)

Seeds, viz:—Beet (excepting sugar beet), when in packages weighing more than one pound each, per pound.....Free; 3c.; 5c.; 5c.

Seeds, viz.:—Cabbage and cucumber, when in packages weighing more than one pound, each per pound.....Free; 3c.; 10c.; 10c.

Seeds, viz.:—Canary, mustard, celery and sunflower, when in packages weighing more than one pound each, imported for use exclusively in manufacturing or blending operations 5; 10–10%; 10; 10

Seeds, viz:— Cauliflower, when in packages weighing more than one pound each, per pound..... Free; 15c., 25c.; 25c.

Seeds, viz.:—Field, root, garden and other seeds, when in packages weighing one pound each, or less.....15; 25; 30; 35

Annatto seed and mushroom spawn.....Free

tree. for re-forestation purposes only (no S.T.).Free

Seeds, viz:—Mangel and turnip, when in packages weighing more than one pound each, per pound.....Free; 4c.; 5c.; 5c.

Seeds, viz:—Onion, when in packages weighing more than one pound each, per pound Free; 20c.; 25c.; 25c.

Seeds, viz.:—Parsley and parsnip, when in packages weighing more than one pound each, per pound.....Free; 2c.; 5c.; 5c.

Seeds, viz:—Pepper and tomato, when in packages weighing more than one pound each, per pound.....Free; 10c.; 25c.; 25c.

Seeds, viz:—Radish, leek, lettuce, carrot, borecole or kale, when in packages weighing more than one pound each, per pound Free; 3c.; 10c.; 10c.

Root, garden and other seeds, n.o.p., when in packages weighing more than one pound each, per pound..... Free; 5c.; 10c.; 10c.

Seines, cotton.....25; 30; 30; 35

General Rate per lb. 4c.

Seines, for deep sea fishing.....Free

Semaphore lenses.....10; 17½; 20; 22½

Semolina, n.o.p., per bbl.....Free; 50c.; 50c.; $1.35

Semi-porcelain tableware.....Free; 35; 35; 35

Senna, in leaves, crude.....Free

Separators, cream, materials for, to be used in the factories.....Free

cream, and steel bowls for.....Free; 12½; 25; 25

(threshing) and parts.....Free; 7½; 7½; 25

steam, and oil extractors, of iron or steel 10; 25; 27½; 35

Serum for subcutaneous injection.....Free

Settlers' effects, viz.:—wearing apparel, books, usual and reasonable household furniture and other household effects; instruments and tools of trade, occupation or employment, guns, musical instruments, domestic sewing machines, typewriters, bicycles, carts, wagons, and other highway vehicles, agricultural implements and live stock for the farm, not to include live stock or articles for sale, of for use as a contractor's outfit, nor vehicles nor implements moved by mechanical power, nor machinery for use in any manufacturing establishment; all the foregoing if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister of National Revenue (no sales tax).....Free

Exempt from 10% War Exchange Tax.

Settlers' effects, viz:—Machines, vehicles and implements for agricultural purposes, moved by mechanical power, and motor vehicles, valued at not more than one thousand dollars, and boats for fishing purposes if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister of National Revenue. Provided that the said machines, vehicles, implements and boats may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months actual use in Canada (no S.T.).....Free

Exempt from 10% War Exchange Tax.

Provided that any dutiable article entered as settlers' effects may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months actual use in Canada.

Temporary admission—Boats (portable), canoes, outboard motors, tents, camp equipment, radios, phonographs, musical instruments, guns, rifles (not including revolvers or pistols), fishing tackle, golf clubs, tennis racquets, cameras (still and motion picture, as well as a reasonable quantity of film for use therein), and typewriters, previously used by a tourist and imported by him for his personal use and actually in his possession at the time of his arrival in Canada, as well as dogs and other animals and birds imported by tourists solely for hunting purposes or as domestic pets, may be admitted without deposit. The articles are required to be reported on Form E-29, with full particulars such as description, value and the amount of duty and taxes properly payable thereon, for purposes of identification on report outwards under Customs supervision within six months. Form E-29 shall not be required, however, in respect of articles specified in this subsection brought in by a tourist arriving by highway who obtains a permit on Form E-50 for his automobile, in which case particulars of such articles as are exempt from deposit requirements shall be noted on the face of the E-50 permit.

Household furniture and other effects, brought in by a non-resident for the temporary equipment of a summer residence and to be exported within the season, and other unspecified articles, including revolvers and pistols, may be admitted after report on Form E-29, upon the Collector being furnished with a cash deposit of ■ sum equivalent to the duty and taxes payable thereon, the deposit to be subject to refund if the articles be identified and exported at the Customs port where reported inwards, or at another port, within eight months from time of entry.

Sewer pipes.....20; 30; 32½; 35

Sewing machine attachments.....Free

broom.....15; 15; 15; 25

Sewing machines, with or without motor power incorporated, and parts thereof...15; 15; 15; 25

machines, settlers' effects.....Free

Shackles, chain, iron or steel (see coil chain).

Shaddocks (grape fruit) n.o.p. per 100 lbs., 50c.; 50c.; $1.00 $1.00

under W.I.I. Treaty.....50c.

Shaddocks or grape fruit, when imported from the place of growth, by ship, direct to a Canadian port, per one hundred pounds Free; 50c.; 50c.; $1.00

Shade blanks, celluloid, lamp.....Free

rollers, window.....20; 30; 30; 40

Shades, lamp, celluloid, printed or ornamented 15; 27½; 27½; 30

Shades and shade holders (metal).15; 27½; 27½; 30

eye, linen.....25; 30; 30; 35

per lb. —: —; 1½c; 4c.

glass.....10; 25; 30; 32½

leaded glass, fancy.....10; 25; 30; 32½

leaded glass, chief value other than glass 15; 27½; 27½; 30

Shades, moulded illuminating reflectors and refractors of glass, of synthetic resins, of pyroxylin, or of plastics of cellulose acetate or other chemical derivatives of cellulose, of a class or kind not made in Canada, designed for use with lighting fixtures or with

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

portable lamps.....Free;15; 15; 32½
porcelain for electric lamps.....10; 25; 30; 32½
Shades, window, cloth for, in the piece, according to material.
window, cut to size, or hemmed, or mounted on rollers, n.o.p.....20; 30; 30; 40
Shading machine.....7½; 17½; 25; 30
Shafting, steel turned, compressed or polished 17½; 27½; 27½; 30
Shafts, golf, seamless steel, coated or not but not chromium plated.....Free; 15; 25; 35
Shanks, shoe, steel.....10; 25; 27½; 35
Shares, plough, cut to shape, etc. (see mould boards).....Free; 7½; 7½; 25
Shaving machines, dry, electric class or kind not made in Canada, for use in removing human hair.....Free
Shawls, according to material.
Shawls, honeycomb, wholly or in part of wool 30; 40; 40; 40
and per lb. —; 32½c.; 32½c.; 35c.
knitted n.o.p.....20; 35; 35; 45
and per lb. —; 25c. 25c.; 30c.
Shea butter.....Free; 10; 10; 10
Shears, pruning.....Free; 7½–10%; 7½; 25
Sheathing vessels, adhesive felt for.....Free
Sheep, n.o.p., per head.....Free; 2.00; 2.00; 3.00
for improvement of stock.....Free
Sheetings, cotton, white.....20; 20; 22½; 27½
and per lb. — 3c.; 3 ½c.; 4c
Sheets of cotton, n.o.p.....25; 30; 30; 35
General Rate per lb. 4c.
Sheets, linen, n.o.p.....Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c
Sheets, galvanized sheet iron, manufacture of. 10; 25; 27½; 35
Shell, lac in.....Free; 10; 10; 15
Shells, cocoa.....7½; 10; 10; 10
copper, for advertising stereotypes, etc. (see stereotypes), per sq. in...1c.; 1¼c.; 1¼c.; 1½c.
Shells, copper, for stereotypes, etc., n.o.p. (see stereotypes), per sq. inch...⅛c.; ⅛c.; ⅛c.; ⅛c.
copper, for books, etc. (see stereotypes).....Free
Shells, manufactures of, n.o.p.....15; 20; 25; 25
paper, brass caps, for manufacture of in their own factories.....Free
shot, primers and hemp paper for.....Free
unmanufactured.....Free
Shelves of glass.....15; 27½; 37½; 45
Shields, dress, waterproof, cotton.....25; 30; 30; 35
and per lb. —; —; 1½c.; 4c
Shields, dress, rubber.....20; 30; 30; 35
Shingles of cedar, creosoted, vulcanized, or otherwise processed.....—; Free; —; —
Shingles, prepared, n.o.p.....15; 22½; 25; 35
Shingles, wood.....Free
Ship material (see masts) no sales tax.
Ships and other vessels built in any foreign country, if British registered since September 1st, 1902, on application for license to engage in the Canadian coasting trade; on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof (as provided in an Act respecting the Coasting Trade of Canada).....—; 25; 25; 25
Vessels, dredges, scows, yachts, boats and other waterborne craft, built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade, not vessels in transit between Canada and any place outside thereof), N.O.P.:—on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof, on arrival in Canada if engaged in Canadian Coastal Trade, free of Sales Tax.....15; 25; 25; 25
Ships for coasting trade, no Sales Tax.
Ships (See also Vessels).
Shirt bosoms, celluloid.....10; 27½; 32½; 40
fronts, paper.....20; 27½; 32½; 35
laces, n.o.p.....according to material
laces of cotton.....25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
Shoddy, cotton, woollen, etc. n.o.p. (see waste) 7½; 10; 10; 12½
Shoe blacking; shoemakers' ink; shoe harness, and leather dressing, and knife or other polish or composition, n.o.p....12½; 22½; 25; 27½
buttons, n.o.p.....Free; 22½–10%; 22½; 25
buttons, papier mache.....Free
eyelets and eyelet hooks.....Free
lace wire fasteners.....Free
laces.....according to material
laces, tagging metal for (see tagging metal) Free; Free; Free; 5
patterns, paper.....Free; 12½; 12½; 15
Shoes and boots, pegged or wire with fastened, unstitched soles close edged.....15; 25; 25; 35
extension to serve as artificial limb.....Free
horse and ox.....10; 25; 27½; 35
india rubber.....Free; 22½; 22½; 25
n.o.p.....22½; 30; 35; 40
rubber, horse.....15; 22½; 25; 27½
Shorts (no S.T.).....15; 20; 25; 25
Shotguns, metal parts n.o.p., when imported by manufacturer of shotguns, to be used exclusively in the manufacture of shotguns in their own factories.....Free; 17½; 17½; 25
Shot iron, for polishing, etc. (iron stand).....Free
Shot shells, hemp paper for (see hemp paper)...Free
Shovel blanks, and iron or steel, cut to shape for the same.....10; 15; 15; 20
Shovel handles, "D", of wood....10; 12½; 12½; 15
Shovels, irons or steel n.o.p.....10; 15; 15; 20
Shovels, steel bars or sheet to be used in the manufacture of (see steel) per ton Free; $2.75; $2.75; $3.00
wood.....17½; 20; 22½; 25
Show cards, advertising, per lb. 5c.; 12½c.; 12½c.; 15c
duty not less than —; 27½; 27½; 35
Show cases and metal parts.....22½; 30; 30; 35
Shows and Circuses—see special note in *Addenda*.
Shrimps, in sealed containers.....17½; 15; 40; 40
Shrimps, dried, not canned or medicated 15; 20; 20; 25
Shrub, rum per gal....$5.00; $10.00; $10.00; $10.00
Shrubs, nursery stock, n.o.p. (no S.T.) 12½; 17½; 17½; 30
Shutters and lenses, when imported by manufacturers of cameras or kodaks, for use only in the manufacture of cameras or kodaks.....Free
Shuttles, sewing machine.....5; 15; 15; 25
Shuttles, for automatic cotton looms, of iron or steel.....10; 25; 27½; 35
Shuttles for looms, of wood.....17½; 20; 22½; 25
Sickles.....Free; 7½–10%; 7½; 25
Sidecars for motorcycles, and complete parts. Free; 17½; 20; 30
Side-lights, electric.....20; 27½; 30; 30
Signs, of paper.....22½; 27½; 32½; 35
Siennas and umbers.....5; 15; 15; 15
Signs, not paper, framed or not.....10; 25; 25; 30
painted on mirrors.....20; 30; 30; 35
Silex or silica, crystallized quartz, ground or unground.....Free
Silex lining for tube mills.....Free
Silicate of soda, in crystals or in solution Free; 15; 15; 20
Silicon Copper.....Free
Silica, Ground.....Free
Silica Sand Beryl, pulverized.....Free
Silica Ware Retorts.....10; 17½; 20; 22½
Silk:—Artificial silk fabrics or artificial fibre silk fabrics produced from a form of cellulose obtained by chemical processes or of which artificial silk or artificial fibre silk is the component part of chief value, n.o.p. 27½; 40–10%; 40; 45
and per lb. —; 40c.; 40c.; 40c.
Silk:—Yarns and warps—see under Rovings.
Silk:—Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, n.o.p., wholly or partly manufactured; fabrics coated or impregnated; all composed wholly or in part of silk.27½; 30; 30; 45
and per oz. —; 7c; 7c.; 7c.
Silk clothing and wearing apparel, n.o.p., made from woven fabrics of which silk is the component of chief value.....27½; 30; 30; 45
and per oz. —; —; 7c.; 7c.
Silk clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which the component of chief value is

artificial silk or similar synthetic fibres produced by chemical processes....25; 35–10%; 35; 50
and per ounce —; 5c.–10%; 5c.; 7c.

Silk clothing and wearing apparel, n.o.p., made from woven fabrics of which the component of chief value is artificial silk or similar synthetic fibres produced by chemical process 25; 32½; 35; 50
and per oz. —; —; 5c.; 7c.

Silk fabric wholly or in part of silk, not to contain wool, not including fabric in chief part by weight of artificial silk, n.o.p
22½; 40–10%; 40; 45
and per lineal yard —; 10c; 10c; 10c

Silk fabrics in the piece over 26 inches in width
22½; 40–10%; 40; 45
and per lineal yd.....—; 10c; 10c; 10c

Woven fabrics wholly of silk, twenty-six inches in width, or less, n.o.p.
17½; 32½–10%; 32½; 35

Silk:—Garnetted material, wholly of silk, artificial silk or similar synthetic fibres produced by chemical processes, obtained by disintegrating, cocoons, yarns or fabrics, prepared for use: filaments or loose fibres wholly of silk, artificial silk or similar synthetic fibres, produced by chemical processes, not more advanced than in the form of sliver; waste portions of unused fabrics, rags and waste, wholly of silk, artificial silk or similar synthetic fibres, not to include remnants nor mill ends, n.o.p.....Free; 7½; 7½; 10

Silk cocoons.....Free

Silk, woven fabrics, wholly or in chief part, by weight, of silk in the gum, not degummed not bleached, not less than 20 in. in width, weighing not more than 7 lbs. for each 100 yards thereof, imported for the purpose of being degummed, dyed and finished in Canada
17½; 30; 30; 45

woven fabrics, of a class or kind not made in Canada, wholly or in chief part by weight of silk or artificial silk or both, imported in the web, not less than five yards each, by manufacturers of neckties, scarves or mufflers for use exclusively in the manufacture of such articles in their own factory
17½; 20–10%; 20; 20

Silk yarns, wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards 12½; 22½; 22½; 25

floss and silk twist.....12½; 22½; 22½; 25

gloves.....20; 25; 25; 45

Umbrella-covering fabrics of a kind not made in Canada, whether or not specially treated but not further manufactured than with hemmed selvedges, when imported in lengths of not less than ten yards each, with or without natural selvedges when imported by manufacturers of umbrellas, parasols, sunshades, under such regulations as the Minister may prescribe, for use in the manufacture of such articles in their own factories.....Free; 10–10%; 10; 20

Silk, spun, not more advanced than singles, tram, and thrown organzine .. 10; 12½; 12½; 15

Silk, wholly of thrown silk, in the gum, rovings, yarns and warps wholly of spun silk, not colored imported by manufacturers for use exclusively in their own factory for knitting underwear or for the manufacture of silk thread
Free; 7½; 7½; 10

manufactures of, or of which silk is the component part of chief value, n.o.p.,
27½; 30; 30; 45
and per oz. 7c; 7c.; 7c

nets.....22½; 32½; 32½; 35

netting (see nettings) ..22½; 32½–15%; 32½; 35

oiled, flocked, coated or india-rubbered, n.o.p.....27½; 30; 30; 45

Silk, raw, not more than single, not to include material wholly or in part degummed; silk cocoons and silk waste.....Free

sewing and embroidery.....15; 22½; 22½; 25

socks and stockings.....20; 20; 32½; 35
and per each one dozen pair
—; $1.00; $1.35; $1.50

spun, not more advanced than singles
10; 12½; 12½; 15

velvets, not containing wool, over 24 inches in width.....17½; 32½–10%; 32½; 35

not containing wool, not over 24 inches in width.....17½; 32½–25%; 32½; 35

waste.....Free

Silk undershirts and drawers, knitted, n.o.p.
20; 35; 35; 45
and per lb. —; 25c.; 25c.; 30c

Silo fillers.....Free; 7½; 7½; 25

Silver anodes.....5; 7½; 7½; 10

coins, silver, British, Canadian and foreign. Free No Sales Tax.

German and nickel, in bars, blocks, ingots and rods, also in strips, sheets and plates....Free

German Nevada and nickel, and manufacturers of, not plated, n.o.p.....15; 25; 35; 40

German, nevada and nickel, in bars, rods, strips, sheets, plates or anodes.....5; 10; 10; 10

ingots, blocks, bars drops, sheets, or plates, etc., unmanufactured.....Free
Exempt from sales tax.

leaf.....15; 30; 30; 30

manufactures of, n.o.p.....20; 32½; 37½; 45

medals (prizes).....Free

sweepings.....Free

ware, wholly or in part.....20; 32½; 37½; 45

wire.....10; 30; 30; 35

Silver jewellery.....25; 35; 37½; 45

Silvered glass, bevelled or not, and framed or not.....20; 30; 30; 35

Silverware, articles of glass, imported by manufacturer of.....Free; Free; 10; 22½

Silverware, articles of china to be mounted, by manufacturer of.....15; 20; 20; 22½

Sinkers, n.o.p.....Free; 20; 25; 30

Sinks, earthenware, stone, cement, or clay n.o.p.....15; 27½; 27½; 35

iron or steel, coated or not.....5; 25; 25; 35

Sizing cream and enamel sizing.....5; 7½; 7½; 10

Sizing, resin.....5; 7½; 7½; 10

Skates of all kinds and parts thereof...15; 25; 25; 30

Skeletons and parts thereof.....Free

Skelp iron or steel (see iron and steel)..Free; 5; 5; 5

Sketches, hand-made drawings, sketches or designs, but not including patterns, drawings, sketches or designs of wearing apparel, including boots and shoes, wall or floor coverings and textile fabrics, when imported in single copies of each such drawing, sketch or design for use in the manufacture of wearing apparel, boots and shoes, textile fabrics, wall or floor coverings, or of patterns.....Free
No Sales Tax.

Skins and hides, raw, whether dry, salted or pickled; and raw pelts.....Free

Skins, Astrakhan or Russian hare, not dyed....Free

Skins, chamois.....7½; 20; 27½; 27½

China goat skins, not dyed, wholly or partially dressed.....Free

Skins, fish.....Free

genuine pig leather and genuine morocco leather.....Free; 25; 27½; 27½

for taxidermic purposes.....Free

fur, not dressed.....Free

fur, dressed, wholly or partially, n.o.p.
10; 15–10%; 15; 15

Provided that the duty on hare and rabbit skins, under the Intermediate or General Tariff shall be not less than 72 cents per dozen skins.

Skins, goldbeaters'.....Free

raw.....Free

n.o.p.....5; 17½–10%; 17½; 20

Skis.....20; 30; 30; 35

Skulls, papier-mache, for fur ornaments
20; 27½; 32½; 35

Slag, basic furnace, ground.....Free

blast furnace.....Free

slate, flagging for walks.....20; 27½; 27½; 30

trucks, blast furnace, and slag pots of a class not made in Canada.....Free

Slag trucks, furnace, n.o.p.....12½; 17½; 17½; 20

wool.....15; 20; 25; 25

Slate mantels.....20; 27½; 27½; 30

manufacturers of, n.o.p.....20; 27½; 27½; 30

pencils.....Free; 22½; 22½; 25

roofing, per square of 100 sq. ft.
50c.; 70c.; 70c.; 75c.

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

slabs in the rough to be further manufactured 20; 27½; 27½; 30
used for blackboard ..... Free; 10; 10; 25
Slates, school writing ..... Free; 22½; 22½; 25
Sledges, iron or steel 10; 27½; 35; 35
Sleds, children's, and finished parts ... 15; 30; 30; 35
Sleds, farm and logging and complete parts Free; 15; 15; 25
Sleeping bags, sheepskin 15; 30; 30; 35
Sleighs, freight n.o.p., and complete parts thereof ..... Free; 25; 25; 25
Slides for magic lanterns ..... Free; 20; 20; 25
Slime tables for mining ..... Free
Slipper cloth, woven, napped on one or both sides, wholly or in part of wool, not to contain silk, or artificial silk weighing not less than 22 ounces per sq. yard, when imported by manufacturer of indoor footware, to be used exclusively in the manufacture of such articles in their own factories ..... Free; 35; 35; 40 and per lb. 35c.
Slippers, n.o.p 22½; 30; 35; 40
Slugs for printing 7½; 17½; 17½; 20
Smelting machinery, viz.:—Blowers of iron or steel, of a class or kind not made in Canada, for use in the smelting of ores, or in the reduction, separation or refining of metals, rotary kilns, revolving roasters and furnaces of metal of a class or kind not made in Canada, designed for roasting ore, mineral, rock, or clay; blast furnace slag trucks and slag pots of a class not made in Canada ..... Free
Smokers' sets, and cases therefor 17½; 32½–10%; 32½; 35
Snaps, iron or steel 10; 25; 27½; 35
Snaths ..... Free; 7½; 7½; 25
Snow ploughs 10; 25; 27½; 35
Snuff, per lb ..... 75c.; 90c.; 90c.; 90c.
Soap bark, ground ..... Free; 17½; 25; 25
Soap powders, powdered soap, mineral soap, and soap, n.o.p., not including toilet soap 20; 25; 32½; 32½
Soap, castile, per lb ..... Free; 2c.; 2c.; 2c.
common or laundry, per 100 lbs. 50c.; $1.50.; $1.50; $1.50
dressing, harness 20; 25; 32½; 32½
hard, not whale oil or castile valued over 8c. per lb. wholesale 20; 25; 32½; 32½
olive oil, per lb ..... Free; 2c.; 2c.; 2c.
Para (drug) ..... Free; 17½; 25; 25
whale oil ..... Free
Soap, toilet 20; 32½–10%; 32½; 32½
Soap chips, soap flakes, value not over 8c. per lb. wholesale per 100 lbs. 50c.; 1.50; 1.50; 1.50
Soap stone, ground 15; 20; 25; 25
Sockets, electric ..... Free; 25; 25; 30
tubular bow, steel for (see steel)
Socks and stockings of all kinds, n.o.p. .. 20; 20; 32½; 35
and per each one doz pairs. —; $1.00; $1.35; $1.50
Socks, wholly or in chief part by weight of wool 20; 32½; 32½; 35
per doz. 30c.; $1.35; $1.35; $1.50
Soda, aluminic, sulphate ..... Free; 15; 15; 15
arsenate of ..... Free; 15; 15; 20
bicarbonate of ..... Free; 12½; 15; 20
bichromate of ..... Free; 12½; 15; 20
binarsenate of ..... Free; 15; 15; 20
bisulphate ..... Free; 20; 20; 20
bisulphite of ..... Free; 15; 15; 20
chlorate of ..... Free; 12½; 15; 20
hyposulphite of ..... Free; 17½; 25; 25
nitrate of ..... Free; 12½; 15; 20
nitrate of or cubic nitre ..... Free
nitrate of, if fertilizer or explosives ..... Free
peroxide of ..... Free; 15; 15; 20
phosphate of 15; 20; 25; 25
prussiate of ..... Free; 15; 15; 20
sal ..... per 100 lb. 20c.; 30c.; 30c.; 30c
silicate in crystals or in solution ... Free; 15; 15; 20
stannate ..... Free; 15; 15; 20
sulphate of, crude (salt cake) per lb. 1/5; 3/5c; 3/5c; 3/5c.
sulphate of, n.o.p ..... Free; 17½; 25; 25
sulphite ..... Free; 12½; 15; 20
Soda ash, barilla .. per 100 lbs. Free; 25c.; 25c.; 30c
Soda ash, containing more than 5% bicarbonate of soda 15; 20; 25; 25
Soda caustic:—
1. When in packages of not less than twenty-five lbs. weight each. 1/5c.; 3/10c.; 3/10c.; 3/10c.
2. When in packages of less than twenty-five pounds weight each 17½; 25; 25; 25
caustic in solution 15; 17½; 17½; 17½
Soda crystals, di-sodium phosphate .. 15; 20; 25; 25
Sodium, metallic 15; 20; 25; 25
Sodium, cyanide of ..... Free
hyposulphite, for use by tanners .. Free; 10; 10; 10
sulphite of ..... Free; 12½; 15; 20
All chemicals and drugs, when of a class or kind not produced in Canada, which were on August 20th, 1932, dutiable at the rates of 15%; 25%; 25% under tariff item 711 Free; 17½; 25; 25
Soldering flux 15; 20; 25; 25
Solder, copper 20; 27½–10%; 25; 30
lead and tin 15; 20; 25; 25
silver 15; 20; 25; 25
Sole leather 12½; 25; 27½; 27½
Soles, made from braids of cotton or other vegetable fibres for use in the manufacture of footwear ..... Free; 10; 10; 25
Solutions of peroxide of hydrogen, n.o.p. 12½; 22½; 22½; 25
Solutions of peroxides of hydrogen, containing 25% or more by weight of peroxide of hydrogen ..... Free; 22½; 22½; 25
"Soudan" aniline colour 12½; 20; 20; 22½
Soups of all kinds 15; 25; 25; 35
Soup, Toheroa, from New Zealand ..... Free
Southdown combing wool, per lb. Free; 10c; 10c; 15c
Soy 15; 27½; 32½; 35
Soya beans, soya bean oil cake and soya bean oil meal, when imported by manufacturers of animal and poultry feeds or of fertilizers for use exclusively in the manufacture of animal or poultry feeds or fertilizers in their own factories ..... Free
Soya bean oil meal and soya bean flour, inedible, when imported by manufacturers of glues or adhesives for use exclusively in the manufacture of such glues or adhesives, in their own factories ..... Free
Soya bean meal 15; 20; 25; 25
Soya bean oil, n.o.p 15; 20; 25; 25
Soya bean oil, for manufacturing soap ..... Free
Soya beans, n.o.p., per lb. ..... Free; Free; 1½c.; 2c.
Spade blanks and iron or steel cut to shape for the same 10; 15; 15; 20
Spades, iron or steel, n.o.p 10; 15; 15; 20
Spaghetti and vermicelli, containing no egg or added ingredients per 100 lbs Free; $1.25; $1.25; $1.50
Spaghetti n.o.p. in tomato sauce, in tins the weight of the tins to be included in the weight for duty ..... Free; 20; 27½; 30
Spanish grass (esparto) ..... Free
Sparkling wines (see champagne).
Spar ornaments 20; 27½–10%; 27½; 30
Sparklet-bulbs, being in the form of small metal receptacles containing carbonic acid gas. 15; 20; 25; 25
Spatulas, according to material.
Spawn, mushroom ..... Free
Specimens, botanical and entomological ..... Free
mineralogical ..... Free
Specimens, for illustration, natural history for schools, universities and public museums .. Free
Spectacle cases 15; 30; 40; 40
Spectacle and eyeglass frames, and metal parts thereof, n.o.p 15; 17½; 17½; 20
metal parts, unfinished, for the manufacture of spectacle and eyeglass frames .. Free; 5; 5; 5
Spectacles and lenses for 20 27½–10%; 27½; 30
Spectacle lenses, uncut or unground 15; 17½; 20; 22½
Speed indicators, pocket ..... Free; 10–10%; 10; 15
Speedometer, cyclometers and pedometers and Tape lines of any material n.o.p. 7½; 17½; 25; 30
Spelter solder 15; 20; 25; 25
Spelter, zinc, per lb ..... ¾c.; 1c.; 1c.; 1c.
Sphygmomanometer (metal) ..... Free
Spices, mace and nutmegs, unground. Free; 17½; 17½; 20
Spices, mace and nutmegs, ground. 20; 27½; 27½; 30

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Spices and ginger, unground, n.o.p. Free; 12½; 12½; 12½
pepper unground....Free; 12½–20%; 12½; 12½
ground, n.o.p., per lb. 3c. and.... 7½; 10; 10; 10
Spikes, cut, iron or steel.....20; 30; 30; 30
railroad.....20; 30; 30; 30
of all kinds, n.o.p.....20; 30; 30; 30
Spikes, screw of brass, copper or other metal, n.o.p.....22½; 30; 30; 30
Spikes, screw, iron or steel, coated or not. 15; 25; 25; 30
Spinal braces, n.o.p.....Free
Spinning machinery for (see machinery for carding).....Free; 5; 5; 10
Spirit levels.....7½; 17½; 25; 30
Spirit, palm (see alcohol, ethyl), per proof gal. (see Packages, p. 693) $5.00; $10.00; $10.00; $10.00
potato (see alcohol, ethyl), per proof gal. (see Packages, p. 693)..$5.00; $10.00; $10.00; $10.00
Spirit, pyroxylic (see alcohol, ethyl), per proof gal.(see Packages, page 693) $5.00; $10.00; $10.00; $10.00
Spirits—rum per gallon of the strength of proof 5.00; 10.00–30%; 10.00; 10.00
varnishes and lacquers, per gal. 75c.; 85c.; $1.25; $1.25
wood (see alcohol, ethyl), per proof gal. (see Packages, p 693)..$5.00; $10.00; $10.00; $10.00
Spirits and strong waters of any kind, mixed with any ingredient or ingredients, and being or known or designated as essences, extracts, or ethereal and spirituous fruit essences, n.o.p., per gal. 30c. and....$5.00; $10.00; $10.00; $10.00
Spirits, and strong water of any kind, mixed with an ingredient or ingredients, as being known or designated as anodynes, elixirs, tinctures or medicines n.o.p., per gallon $3.00 and..... 30c.; 30c.; 30c.; 30c
Spirits of ammonia, aromatic, per gallon $3.00 and.....30c.; 30c.; 30c.; 30c
columbian, per gal..$5.00; $10.00; $10.00; $10.00
methylated (see alcohol, ethyl), per proof gallon.....$5.00; $10.00; $10.00; $10.00
of nitre, sweet, per gallon..$3.00 and 30; 30; 30; 30
of turpentine.....Free
of wine, n.o.p. (see alcohol, ethyl), per proof gallon.....$5.00; $10.00; $10.00; $10.00
Spirits of ginger wine, containing not more than 40% of proof spirits per gal. 80c.; 80c.; 80c.; 80c
of ginger wine, containing over 40% of proof spirits, per gal.....5.00; 10.00; 10.00; 10.00
paint and colours ground in, per gallon 75c.; 85c.; $1.25; $1.25
Whiskey, per gallon of the strength of proof. —; $6.00; —; —
Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:—
(*a*) when in bottles or flasks containing not more than four ounces each.....30; 90; 90; 90
Ex. alcoholic perfumes and perfumed spirits:—
(*a*) when in bottles or flasks containing not more than four ounces each. —; 90%–33.33%; —; —
(*b*) when in bottles, flasks or other packages, containing more than four ounces each, per gallon.....$5.00; $5.00; $5.00; $5.00 and —; 40; 40; 40
Under South Africa Agreement; British Preferential rates.....$5.00
Spirituous liquors, n.o.p. (see alcohol, ethyl), per proof gallon ..$5.00; $10.00; $10.00; $10.00
Brandy, South African and Australian Treaty per proof gallon.....$3.00
Cognac Brandy and Armagnac Brandy entitled to registration under the provisions of Article 11 of the Canada-France Trade Agreement, per gal..... —; $10.00–50%; —; —
Liqueurs, per proof gal.... —; $10.00–40%; —; —
Splints, surgical.....Free
wood..... 17½; 20; 22½; 25
Split leather, dressed to imitate box calf, box kid, and such like leathers, known as upper or side leathers, when imported by manufacturers of boots and shoes, for use exclusively in lining boots and shoes in their own factories Free; 15; 15; 15
Spokes— felloes and hubs, wood finished. 17½; 20; 22½; 25
Spokes, hickory or oak, not further manufactured than rough turned, and not tenoned, mitred or sized.....Free
Spokeshaves.....10; 27½; 35; 35
Sponges of marine production. Free: 17½; 17½; 17½
rubber (see rubber, ma'f's. of)..15; 22½; 25; 27½
Spoons, iron..... 15; 30; 30; 35
of Sterling Silver..... .....30; 32½; 37½; 45
silver plated..... 15; 30; 30; 35
tea and table, tinned..... 15; 30; 30; 35
Sprats (see fish).
Sprayer, hand or power, for farm purposes Free; 5; 7½; 25
Spraying and dusting machines, including hand sprayers for other purposes.... 10; 25; 27½; 35
(No S.T. also on articles used in m'f'g of same.)
Spraying preparations or chemicals, non-alcoholic when in packages not exceeding 3 lbs. each gross weight.....5; 22½; 25 ; 25
otherwise.....Free: 7½; 15; 15
Spreaders, manure.....Free; 7½; 7½; 25
Spring mattresses and other.....20; 27½; 27½; 30
Springs, of iron or steel:
(*a*) For the running and draft gear of railway vehicles, including locomotives and tenders. 20; 27½; 27½; 30
(*b*) For the running gear of other vehicles. 22½; 30; 30; 35
for surgical trusses (see steel springs).....Free
clock, steel for (see steel)
furniture.....20; 27½; 27½; 30
Sprinklers for fire protection.....Free; 30; 30; 35
garden and lawn.....10; 25; 27½; 35
Spurs and stilts, used in the manufacture of earthenware.....Free
Sputum cups, paper pocket and refills Free ; 17½; 17½; 20
Squares, carpenters', of any material. Free; 10; 10; 15
Squid.....Free
Squills root, crude.....Free
ground.....Free; 17½; 25; 25
Stair pads.....15; 22½; 22½; 25
Stamps, dating, nickel plated.....17½; 30; 33⅓; 45
Starch and all preparations having the qualities of starch, the weight of the package to be included in the weight for duty per lb. 1c.; 1½c.; 1½c.; 2c.
Starch, potato and potato flour, per lb.1c.; 2c.; 2c.; 2c.
When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.
Provided that the Governor-in-Council may by Order-in-Council direct that there be substituted for Tariff Items 39 and 255 in Schedule A of the Customs Tariff, 1907, and the several rates of duties of Customs set opposite said Items in Schedule A, the following:
Starch, n.o.p.; British gum, and dextrine, dry; dextrine substitutes and soluble or chemically treated starch, per lb....¾c.; 1½c.; 1½c.; 2c.
When in packages weighing two pounds each, or less, the weight of the package to be included in the weight for duty.
From and after the publication of such Order-in-Council in *The Canada Gazette*, Tariff Items 39 and 255 as they respectively appear in the said Schedule at the time of the passing of this Act shall be repealed and the provisions of the said Tariff Item as it appears in the last preceding subsection of this section shall be substitued therefor.
The Governor-in-Council shall not direct that such provisions shall be substituted as aforesaid unless and until the Governor-in-Council is satisfied that dextrine is manufactured in substantial quantities in Canada from potato starch made in Canada.
Starch products, which require only to be ground in order to form, when mixed with cold water an adhesive paste, per lb. 3/5c.; 1½c.–10%; 1½c.: 2c.

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Starch sizing, the weight of packages included in weight for duty....1c.; 2c.; 2c.; 2½c.
Starch wheat—weight of package included in weight for duty....1c.; 2c.; 2c.; 2½c.
Statues, Alabaster....20; 27½–15%; 27½; 30
Statues and statuettes, of other materials n.o.p. 20; 27½–10%; 27½; 30
Statuettes of porcelain and earthenware. Free; 27½–10%; 27½; 30
Stave bolts, n.o.p....Free
bolts in the rough of poplar....15; 17½; 17½; 20
Stave sawing machines when imported for producing lumber in the form of staves in the rough....10; 15; 15; 20
Stave saws, cylinder, wheel type stave joiners, crozing and champhering machinery, and complete parts....10; 15; 15; 20
Staves, rough, of oak, listed and jointed only. Free
finished....17½; 20; 22½; 25
Staves of wood, n.o.p., not less than ⅝ of an inch in thickness, further manufactured than sawn or split but not further manufactured than listed....10; 12½ 12½; 15
Staves, of wood other than oak or poplar, listed or jointed, but not bevelled . 17½; 20; 22½; 25
Stays and corsets, wholly of cotton....25; 30; 30; 35 General Rate, per lb. 4c.
Stays and corsets of vegetable fibre, not containing silk, artificial silk or wool..25; 30; 30; 35 and per lb. —; —; 1½c.; 4c.
Stays and corsets, wholly or in part of silk 27½; 30; 30; 45 and per oz. —; —; 7c.; 7c
Stays, dress, flat wire for (see steel wire)
Steam and hot water boilers n.o.p....15; 25; 25; 30
Steam gauges, brass....20; 27½–10%; 25; 30
Steam gauges, iron or steel....10; 25; 27½; 35
Steam hammers, iron or steel....10; 25; 27½; 35
Steam turbine engines, when for equipment of ships or vessels of a class or kind not made in Canada....Free
Stearic acid, n.o.p....Free; 17½; 17½; 20
Stearic acid, when imported by manufacturers of candles and crayons for use only in their own factories in the manufacture of candles and crayons....Free
Stearine, animal, of all kinds, n.o.p., per lb. 1½c.; 1¾c.; 1¾c.; 2c.
From New Zealand....Free
Steel (see also iron and steel).
Steel or iron angles, beams, channels, columns, girders, joists, tees, zees, and other shapes or sections, not punched, drilled or further manufactured than hot rolled, n.o.p.; piling of iron or steel, not punched or drilled, including interlocking sections, if any, used therewith, n.o.p., per ton....$4.00; $7.00; $7.00; $7.00
Steel angles, for vessels (see masts)....Free
Steel annular ball bearings and parts thereof, when imported for use only as original equipment in the manufacture of goods enumerated in tariff items 438a and 424, under regulations prescribed by the Minister Free
Steel axels, axel bars and blanks, and parts thereof
(*a*) For railway vehicles and locomotives and tenders....7½; 25; 27½; 30
(*b*) For other vehicles, n.o.p....22½; 30; 30; 35
(*c*) n.o.p....20; 27½; 27½; 30
Steel ball and roller bearings...Free; 17½; 27½; 35
Steel balls and rollers....Free; 7½; 7½; 10
Steel balls for gas buoys, not less than 3 inches in diameter....Free
bowls for cream separators....Free; 12½; 25; 25
bridges or parts....20; 35; 35; 40
buckles, n.o.p. (not jewellery)..15; 27½; 27½; 30
caps for whips (see reeds)....Free
columns, not further manufactured than hot rolled, n.o.p., per ton. $4.00; $7.00; $7.00; $7.00
crushed (polishing)....Free
for saws and straw cutters....Free
forks, table, rough....5; 7½; 7½; 10
girders, not further manufactured than hot rolled, n.o.p., per ton..$4.00; $7.00; $700; $7.00
heads for gas buoys....Free
Steel hinges, T and strap and hinge blanks, per 100 lbs....75c. and....5; 27½–10%; 27½; 30
hot rolled strip of iron or steel with rolled or mill edge, of a class or kind not made in Canada, when imported for use in the importer's own factory, in the manufacture of the goods enumerated in tariff items 424 and 438a, or in the manufacture of parts therefor, per ton....Free; Free; Free; $8.00
Steel Blooms, cogged ingots, slabs, billets, sheet bars of iron or steel, by whatever process made, n.o.p. per ton...$2.50; $4.00; $4.50; $4.50
key, ¼ inch square, cold drawn 17½; 27½; 27½; 30
knees for vessels (see masts)....Free
Steel knife blades in the rough....Free; 7½; 7½; 10
machinery, n.o.p., and parts....10; 25; 27½; 35
of a class or kind not made in Canada, and complete parts....Free; 10; 27½; 35
manufactures, n.o.p....10; 25; 27½; 35
manufactures not made in Canada, for vessels Free
nails, cut, per 100 lbs....30c.; 45c.; 45c.; 50c.
nail rods, Swedish, for horseshoe nails (see iron and steel).
nuts and nut blanks, per 100 lbs., 25c. 50c. 50c. 75c. and...7½; 17½; 20; 25
Steel used in the manufacturing of rifles for the Government of Canada....Free
Steel patterns, not being models..20; 27½; 27½; 30
pipe, fittings for, iron or steel....20; 25; 27½; 30
plates, engravers' polished....Free;; 15; 15; 20
plates, for vessels (see masts)....Free
plates, for boilers, etc. (see iron and steel).....
ribs for umbrellas, etc. (see ribs)...Free; 20; 5; 20
rivets, iron or steel....7½; 17½; 20; 25 and per lb. ¼c; ½c.; ½c; ¾c.
Steel rods for manufacturing wire $2.25; $5.00; $5.00; $5.00
Steel, rolled, for saws and for saw cutters, not tempered or ground nor further manufactured than cut to shape, without indented edges . Free
The same when tempered or ground Free; 10; 10; 12½
scrap from vessels wrecked in Canadian waters (see scrap)....Free
scrap, wrought refuse (see scrap), per ton....Free
screws, n.o.p. (see screws)
Steel wire cloth....25; 30; 35; 35
wire, crucible, cast, for mattresses, cushions, etc....Free; 5; 5; 7½
wire, flat or woven flat, including steel strip in the coil, coated or not, ·064 inch in thickness or thinner, with tolerance not to exceed ·002 inch, when imported by manufacturers of corset clasps steels, wires and dress stays for use exclusively in the manufacture of such articles in their own factories. Free; 5; 5; 5
wire for boots and shoes (see wire)....Free
Steel wire, valued at not less than 2¾c. per lb., when imported by manufacturers of rope for use exclusively in the manufacture of rope; and also wire rope for use exclusively for rigging of ships and vessels, under regulations by the Minister of National Revenue. Free; 5; 5; 7½
Steel wire fencing, woven or welded wire, of iron or steel from wire not more than .144 inch and not less than .080 inches in diameter with the tolerance not to exceed .004 inch, wire fencing of iron or steel coated or not, n.o.p....Free; 10; 10; 10
wool....Free; 15; 15; 20
Steel woven or welded wire fencing, of iron or steel, coated or not, n.o.p.; wire cloth or wire netting, of iron or steel, coated or not 20; 30; 35; 35
Steels, corset....15; 27½; 27½; 30
French Treaty....30%
corset: sheets, hoop, band, or strip, for the manufacture of corset steel cloak springs and shoe shanks, when imported by manufacturers of such articles for exclusive use in the manufacture thereof in their own factories....Free; free; free; 5
Stem seeds, crude drugs (see drugs)....Free
Stereopticons, etc., for scientific use, and value not less than $50....Free; Free; Free; Free
Stereotypes, electrotypes and celluloids, for almanacs, calendars, illustrated pamphlets, newspapers or other advertisements, n.o.p.,

and matrices or copper shells for such stereotypes, electrotypes and celluloids, per sq. inch 1c.; 1¼c.; 1¼c.; 1½c

Stereotypes, electrotypes, celluloids and bases for the same, composed wholly or in part of metal or celluloid, n.o.p., and copper shells for such stereotypes, electrotypes, and celluloids, per sq. inch.....⅛c.; ⅛c.; ⅛c.; ⅛c.

Stereotype matrices for stereotypes, electrotypes and celluloids described in the above item, per sq. inch.....Free; ½c.; ½c.; ½c.

Stereotypes, electrotypes and celluloids for books and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid, positive and negative films of periodical publications regularly issued at stated intervals as frequently as, at least four times a year, not including catalogues.....Free

Sterilizers (metal) for hospitals (no S.T.).....Free

Stethoscopes (metal) (no S.T.).....Free

Stick lac.....Free; 10; 10; 15

Sticks for umbrellas, etc.....Free; 5; 5; 20

Stilts and spurs for use in the manufacture of earthenware.....Free

Stirrups, wood.....Free

Stockinettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes for use exclusively in the manufacture of such articles in their own factories.....10; 20; 20; 25

Stockings and socks, n.o.p.....20; 20; 20; 35
and per doz. pairs.....—; $1.00; $1.35; $1.50
chief part by weight of wool ...20; 32½; 32½; 35
and per doz. 30c.; $1.35; $1.35; $1.50

Stone, building, other than marble or granite, sawn on more than two sides but not sawn on more than four sides, per one hundred pounds.....10c.; 20c.; 20c.; 25c.
From New Zealand.....Free

building, other than marble or granite, planed, turned, cut or further manufactured than sawn on four sides, per one hundred pounds 30c.; 45c.; 45c.; 50c.
From New Zealand.....Free

Stone, marble, not further manufactured than sawn, when imported by manufacturers of tomb-stones to be used exclusively in the manufacture of such articles in their own factory.....Free; 15; 15; 20

marble, sawn and sand rubbed, not polished; granite, sawn; paving blocks of stone; flagstone and building stone, other than marble or granite, sawn on not more than two sides Free; 20; 20; 35
From New Zealand, building stone other than marble or granite.....Free

building, not hammered, sawn or chiselled 10; 12½; 12½; 20
FromNew Zealand, other than marble or granite.....Free

chalk, China, cliff, or Cornwall, ground or unground.....Free

crude, lime.....Free

crushed.....15; 20; 25. 25

ornamental or decorative marble (not including chips), unicolour or variegated, of colours and/or texture not produced in Canada, rough hammered, sawn, sand rubbed, chiselled or polished, with or without design thereon, when specially imported and used for interior work in churches Free, Free, Free; 35

Stone, manufactures of, n.o.p..... 20; 30; 30; 35
n.o.p. (see marble or granite.)

Stone, paving blocks..... Free; 20; 20; 35
pumice and lava, not further manufactured than ground.....Free
refuse, not sawn, hammered or chiselled nor fit for flagstone, building stone or paving..Free

Stone, rotten, prepared for polishing 12½; 22½; 25; 27½
tiles or blocks for mosaic flooring15; 27½; 27½; 30

Stones, burr, rough, for binding into mill stones (see burr-stones).....Free
carborundum.....10; 22½; 25; 30
curling, and handles therefor...Free; 7½; 7½; 10
ground flint.....Free
lithographic, engraved.....20; 30; 30; 35
lithographic, not engraved...Free; 17½; 17½; 20
precious, and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted (see diamonds)..... 7½; 10, 10; 10

Stoneware, brown or coloured..... 20; 30; 30; 35
demijohns, churns, or crocks..... 20; 30; 30; 35

Stores, military (Imperial Gov't), (see arms)....Free

Stout, imported in bulk (see ale), per gal. (see Schedule A, page 585).... 25c.; 35c.; 35c.; 35c.

Stout, imported in bottle (see ale), per gal. (see Schedule A, page 585).... 15c.; 50c.; 50c.; 50c.

Stoves of all kinds, n.o.p..... 15; 25; 25; 30
lining, clay..... 7½; 20; 20; 22½

Stoves and ranges, heated by electricity..15; 25; 25; 30

Stove polish.....12½; 22½; 25;27½

Stove polish, if plumbago..... 15; 22½; 22½; 25

Stove supplies, nickel plated.....17½; 30; 33⅓; 45
thermometers..... 15; 25; 25; 30

Stove trimmings and parts of stoves, n.e.s., according to material.

Stove urns of metal, and dovetails, chaplets and hinge tubes of tin for use in the manufacture of stoves.....according to material

Straw braids, of a class or kind not made in Canada, whether woven, knitted or plaited, not exceeding four inches in width, imported for use exclusively in the manufacture of hat bodies or shapes, but not for use in the ornamentation or trimming of such bodies or shapes.....Free

Straw carpets.....15; 22½; 22½; 25

Straw hats.....22½; 30; 30; 35
and per doz. 75c.; $1.50; $1.50; $1.50

Straw per ton (no S.T.)....Free; $1.75; $1.75; $2.00
manufactures of.....15. 20; 25; 25

Straw pulp.....Free; Free; 22½; 25

Strawberries, n.o.p. 1⅜c per lb.—six weeks weight of package in weight for duty, per lb. in their natural state, General tariff rate from June 1st to July 31 inclusive shall not be less than 3c. lb. .....Free; 10; 15; 20
wild, General Rate shall not be less than 2c. per lb.—weight of package included in duty. Free; 10; 15; 20

Strawboard, not pasted or coated... 15; 22½; 25; 35

Street car trailers and trucks.....15; 27½; 27½; 30

Street cars, electric motor.....Free; 30; 30; 35

Street or road rollers .....Free. 30; 30; 30

Street sprinklers, with metal tanks..10; 25; 27½; 35
with wood tanks.....17½; 20; 22½; 25

Street washing machines.....10; 25; 27½; 35

Strength testing machines of all kinds 10; 30–10%; 30; 35

Stretchers, curtain..... 15; 32½; 37½; 45

Strip fencing, buckthorn (see steel)
fencing, wire, etc., for manufacture of (see steel)

Structural work (iron or steel), columns, shapes or sections, drilled, punched or in any further stage of manufacture than as rolled or cast, n.o.p..... 20; 35; 35; 40
for beet root sugar (see machinery).....Free

Strychnine.....Free; 17½; 25; 25

Stuff, rough, n.o.p..... 12½; 20; 20; 22½

Stuffing oil (soap) 20; 25; 32½; 37½

Stumping machines and complete parts Free; 7½; 7½; 25

Sub-acetate of copper, dry (verdigris).....Free

Subspar..... 15; 20; 25; 25

Suet, beef, refined.....Free; 17½; 17½; 20
New Zealand and Australian Treaty.....Free
beef, shredded..... 15; 20; 25; 25

SUGAR

All sugar above number sixteen Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards, not covered by tariff item No. 135, and sugar syrups testing

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

over fifty-six degrees of polarization when not exceeding eighty-eight degrees of polarization per 100 lbs.

When exc'd'g	Not exc'd'g	British Prefer.	Inter-mediate	General
Degrees	Degrees			
..	88	83 c.	$1.50	$1.50
88	89	85 c.	$1.53	$1.53
89	90	87 c.	$1.55	$1.55
90	91	89 c.	$1.58	$1.58
91	92	91 c.	$1.62	$1.62
92	93	93 c.	$1.65	$1.65
93	94	95 c.	$1.68	$1.68
94	95	97 c.	$1.70	$1.70
95	96	99 c.	$1.74	$1.74
96	97	$1.01	$1.77	$1.77
97	98	$1.03	$1.80	$1.80
98	99	$1.09	$1.89	$1.89
99	..	$1.09	$1.89	$1.89

No Sales Tax on Sugar
(see p. 575 W.I.I. Trade Agreement)

Provided that refined sugar shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister of Customs and Excise, that such refined sugar has been manufactured wholly from raw sugar produced in the British colonies and possessions, and not otherwise.

Sugar, above number sixteen Dutch Standard in colour, when imported or purchased in bond in Canada by a recognized sugar refiner for refining purposes only, under regulations by the Minister, when exceeding 98 degrees but not exceeding 99 degrees of polarization, per 100 lbs. British Preferential rate 31.64 cents
Under Australian and South African Treaties.....per 100 lb. 31.64c.

Provided further that sugar imported under this item shall not be subject to special duty.

Sugar above number sixteen Dutch Standard in colour when imported or purchased in bond in Canada by a recognized sugar refiner, for refining purposes only, under regulations by the Minister, and sugar n.o.p., not above sixteen Dutch Standard in colour, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms, sugar concrete, and molasses testing over fifty-six degrees, when not exceeding seventy-six degrees of polarization per 100 lbs.

When exc'd'g	Not exc'd'g	British Prefer.	Inter-mediate	General
Degrees	Degrees			
56	76	20.627 c.	70.851 c.	70.851 c.
76	77	20.647 c.	73.213 c.	73.213 c
77	78	20.667 c.	75.574 c.	75.574 c.
78	79	20.687 c.	77.936 c.	77.936 c
79	80	20.707 c.	80.298 c.	80.298 c.
80	81	20.727 c.	82.659 c.	82.659 c.
81	82	20.747 c.	85.021 c.	85.021 c
82	83	20.767 c.	87.383 c.	87.383 c
83	84	20.857 c.	90.040 c.	90.040 c.
84	85	20.947 c.	92.697 c.	92.697 c.
85	86	21.036 c.	95.353 c.	95.353 c.
86	87	21.126 c.	98.010 c.	98.010 c.
87	88	21.512 c.	$1.00963	$1.00963
88	89	21.897 c.	$1.03915	$1.03915
89	90	22.872 c.	$1.07457	$1.07457
90	91	23.848 c.	$1.11000	$1.11000
91	92	24.823 c.	$1.14542	$1.14542
92	93	25.799 c.	$1.18085	$1.18085
93	94	26.762 c.	$1.21627	$1.21627
94	95	27.737 c.	$1.25170	$1.25170
95	96	28.712 c.	$1.28712	$1.28712
96	97	29.688 c.	$1.32255	$1.32255
97	98	30.664 c.	$1.35798	$1.35798
98	..	35.606 c.	$1.47606	$1.47606

(No Sales Tax on Sugar.)

Invert sugar and syrups, the product of the sugar cane or beet, and all imitations thereof or substitutes, not including molasses nor syrups in containers of such size that the gross weight of container and contents does not exceed 60 lbs. when the total of reducing sugar after inversion is equivalent to more than 56% but not more than 65% of invert sugar, per 100 lbs. 68c.; $1.23; $1.23; $1.23

When the total of reducing sugar after inversion is equivalent to more than 65%, but not more than 70% of invert sugar, per 100 lbs..... 74c.; $1.33; $1.33; $1.33

When the total of reducing sugar after inversion is equivalent to more than 70% of invert sugar per 100 lbs..83c.; $1.50; $1.50; $1.50

Sugar candy and confectionery, n.o.p., including sweetened gums, candied peel, candied popcorn, candied fruits, candied nuts, flavoring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar, the weight of the wrappings and cartons to be included in the weight for duty per lb. ½c.; and.....15; 30: 35; 35

Sugar cane, shredded.....12½; 17½; 17½; 17½
South Africa.....British Preferential

Sugar, glucose or grape sugar, glucose syrups and corn syrups, or any syrups containing any admixture thereof, per lb. ¾c.; 1½c.; 1½c.; 1½c
South Africa.....British Preferential
maple 15; 17½; 17½; 20

Sugar of lead, not ground.....Free; 10; 10; 10

Sulbspar, unsweetened..... 15; 20; 25; 25

Sulphate of alumina (alum cake)...Free; 15; 15; 15
ammonia.....Free
copper (blue vitriol).....Free; 10; 10; 10
of copper, dehydrated, for agricultural or spraying purposes.....Free
iron (copperas)..... Free; 10; 10; 10
of lead, basic.....Free; 17½; 25; 25
lime (crude gypsum).....Free
nicotine, liquid, spraying (no S.T.)..... Free
potash, n.o.p.....Free; 17½; 25; 25
soda, crude (salt cake) per lb. 1/5c.; 3/5c.; 3/5c.; 3/5c.
zinc.....Free; 20; 20; 20

Sulphide of mercury.....Free; 17½; 25; 25

Sulpho-thio-phosphoric, compounds, for use in the concentrating of ores, metals and minerals.....Free

Sulphur and brimstone, n.o.p.....Free; 17½; 25; 25

Sulphur, crude, or in roll or flour.....Free

Sulphur, soluble (liquid)..... .....15; 20; 25; 25

Sulphuret of antimony.....Free; 17½; 25; 25

Sulphuric acid, platinum articles for manufacturing of, when imported by manufacturers for use exclusively in their own factories...Free

ether chloroform, n.o.p.; preparations of vinal ether for anaesthetic purposes.. Free; 20; 25; 25

Chemicals, when of a kind not produced in Canada, which were on August 20th, 1932 dutiable at rates of 15; 25; 25 = Item 711
Free; 17½; 25; 25

Summer residents' effects, see settlers' effects.

Sunday School lesson pictures (no S.T.).....Free

Sun heaters, aluminum (prohibited). 20; 27½; 30; 30

Sunshades of all kinds and materials 22½; 30–10%; 30; 35

Sunshade sticks, bamboo reeds for (see cane)...Free
sticks, or handles, n.o.p.....Free; 20; 5; 20

Surgical dressings, antiseptic.....10; 20; 25; 35

Surgical and dental instruments of any material; surgical needles; X-ray apparatus; microscopes valued at not less than 50 dollars each, retail; complete parts of all the foregoing..... Free

Surgical operating tables for public hospitals....Free

Surgical suction apparatus including motive power; prepared surgical catgut; ethyllene; ethyl chloride; operating room lights designed to minimize shadow, not including

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

bulbs; all the foregoing of a class or kind not made in Canada, and complete parts thereof, for the use of any public hospital under regulations prescribed by the Minister.....Free
Surgical trusses—springs of iron or steel when imported by manufacturers of surgical trusses for use exclusively in the manufacture of surgical trusses, in their own factories under regulation of the Minister....Free
Surgical vibrators, inhalers and splints.....Free
All above surgical apparatus no Sales Tax
Surplices for use in choirs.12½; 17½–10%; 17½; 20
Suspenders and braces, and finished parts 15; 30–10%; 30; 35
Suspenders, unfinished leather parts...20; 25; 35; 35
Suspensory bandages, bag or sack attached 10; 20; 25; 35
Swansdown Trimming..... 15; 20; 25; 25
Sweepers, carpet..... 20; 27½; 27½; 30
Sweepings gold and silver.....Free
Sweetmeats, per lb..... ½c. and 15; 30; 35; 35
Sweet spirits of nitre $3.00 per gallon and 30; 30; 30; 30
Swine for improvement of stock (see page 676) Free
Swine, n.o.p., live, per lb.....Free; 3c; 1¼c; 3c
Switches for railways.....15; 25; 25; 30
Switch boards, electric.....15; 25; 25; 30
Swivels, plated or not.....Free; 20; 25; 30
Swords..... 10; 27½; 27½; 30
Syringes, exploring (metal).....Free
Syringes, hypodermic.....Free
Syringes, all other.....according to material
Syrup, cereal (grain molasses) per lb. —; 5c.; 5c.; 10c. and 25: 30; 30; 35
fruit, n.o.p..... 15; 20; 25; 25
Syrup, glucose and corn syrup .¾c; 1½c; 1½c; 1½c
malt..... 25; 30; 30; 35
and per lb.....Free; 5c.; 5c.; 10c.
South Africa.....British Preferential
maple..... 15; 17½; 17½; 20
medicinal, n.o.p. (see medicinal preparations)
Syrup and molasses of all kinds, the product of the sugar-cane or beet, n.o.p., and all imitations thereof or substitutes therefor, per 100 lbs. .....35c.; 45c.; 45c.; 50c.

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Table cloths of cotton, n.o.p..... 25; 30; 30; 35
General Rate per lb. 4c.
Table cloths, of crash, with colored borders, in the web, wholly of flax or hemp.22½; 30; 30; 35
and per lb.....3c; 3½c; 3½c; 4c
Table cloths of crash, with colored borders, wholly or in part of flax or hemp, not to contain silk, artificial silk nor wool....25; 30; 30; 35
and per lb.....3c; 3½c; 3½c; 4c
Table cloths of linen, n.o.p. ..... Free; 30; 30; 35
per lb.. —; 3½c.; 3½c.; 4c.
covers, woollen..... 30; 40; 40; 40
and per lb. .....—; 32½c.; 32½c.; 35c.
of lace.....22½; 32½–15%; 32½; 35
Table oil cloths..... 25; 30; 32½; 35
General Rate, per lb. 4c.
forks, of iron or steel in the rough, not handled, filed, ground or otherwise manufactured Free; 7½; 7½; 10
knives and forks, plated or not.....15; 30; 30; 35
Tables, bagatelle, and other game tables, 17½; 27½; 30; 35
Tables, billiard, cues, balls, cue racks and cue tips 17½; 30; 30; 35
Tables, surgical, operating, for public hospitals..Free
Table, slime for gold mining.....Free
Tables, surgical operating, for use in hospitals..Free
Tables, surgical, for private practice. according to material
Tablets, La France Laundry.....12½; 20; 20; 22½
Tablets for school of blind (see typewriters)....Free
of bronze for grave stones ..20; 27½–10%; 25; 30
Tablets, celluloid memo 10; 27½; 27½; 40
Tableware, decanters and machine made tumblers of glass, not cut nor decorated, n.o.p. 15; 27½; 30; 32½
Tableware, opal glassware, cut glassware and illuminating glassware, n.o.p... 10; 25; 30; 32½
Tableware of china, porcelain, white granite or iron stone.....Free; 35; 35; 35
Tacks, brass and copper.....20; 27½–10%; 25; 30
of all kinds, n.o.p.....15; 30; 30; 30
thumb, plain brass or steel or with celluloid heads..... 17½, 30; 27½; 30
per lb. —; 10c.; 10c.; 10c.
Tags or fertilizer analysis. Shipping tags having the name and address of the manufacturer and not having the fertilizer analysis printed thereon are not entitled to entry under 663b.
Tags, shipping, price and other 22½; 27½; 32½; 35
Tagging metal, plain, japanned or coated, in coils, not over one and a half inch in width, when imported by manufacturers of shoe and corset laces for use exclusively in the manufacture of such articles in their own factories Free; Free; Free; 5
Tailings, wax..... 15; 20; 25; 25
Tailors' Fashion Plates, when imported in single copies in sheet form with magazines or periodical trade journals.....Free
n.o.p. (not advertising) 12½; 20; 22½; 22½
Tailors' hollands of linen.....Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.
Tails, fur in the raw state.....Free
Fur, manufactured or sewn in a long strip. 15; 30; 30; 35
Talc and soapstone, ground only 15; 20; 25; 25
Tallow.....Free: 17½; 17½; 20
From Australia and New Zealand .....Free
Tallow, animal stearine, n.o.p. per lb., 1½c.; 1¾c.; 1¾c.; 2c.
From Australia and New Zealand..... Free
Tampico fibre (istle).....Free
Tan bark (no S.T. when sold by original settler) . Free
Tangerine oranges, per cubic ft.Free; Free; Free; 35c
Under South African, Australian, and Southern Rhodesia.....Free
Tanglefoot, fly ribbon..... 20; 27½; 32½; 35
Tank bottoms, sugar (see sugar, n.o.p.)
Tanks, steel or iron..... 10; 25; 27½; 35
Tankage from New Zealand..... Free
Tanners' scrap leather.....5; 17½–10%; 17½; 20
Tannic acid.....Free
Tanning articles, etc. (see dyeing articles)..... Free
prepared compounds of two or more acids or salts, soluble in water ..... Free; 10; 10; 10
Tanning, books on..... Free
Tape cotton, white, n.o.p.....25; 27½; 27½; 30
Tape lines, metal.....15; 25; 25; 30
Tape lines, of any material except metal. 15; 25–10%; 25; 30
Tape or other textile, India-rubbered, flocked or coated, n.o.p.....According to material
rubber (see rubber manufactures) 15; 22½; 25; 27½
Tapes and braided cords, ladder, when imported for use exclusively in the manufacture of Venetian blinds.....Free; —; —; —
Tapers..... 15; 22½; 22½; 25
Tapioca 17½; 25; 25; 27½
Tapioca flour, per lb.(no S.T.) ¾c.; 1¼c.; 1¼c.; 1¼
Tapioca flour for use as glue. 10; 35; 35; 35
Tar, coal, crude, in packages of not less than 15 gallons.....Free
Tar dyes, coal, soluble in water and packages not less than one lb.....Free; 10; 10; 10
Tar, other n.o.p..... .....15; 20; 25; 25
Taraxacum root, unground.....Free
ground.....15; 20; 25; 25
Tarred paper..... ..15; 22½; 25; 35
Tartar emetic.....Free
Tartaric acid crystals..... Free; 10; 10; 10
powdered.....15; 20; 25; 25
Tassels, n.o.p.....25; 32½; 32½; 35
Tea—All importations of tea are prohibited except under permit issued by or on behalf of the Minister of National Revenue.
Tea, imported direct from the country of growth and production or purchased in bond in the United Kingdom or in any British Possession.....per lb., 4c.; 8c.; 8c.; 8c.
When in packages weighing five pounds each, or less, the weight of such packages to be included in the weight for duty.
Provided, that tea shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister that such tea has been produced wholly in the

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

British dominions, colonies or possessions, and not otherwise.

Tea, n.o.p., per lb.....10c.; 10c.; 10c.; 10c.
When imported in packages weighing five pounds, each, or less the weight of such package to be included in the weight for duty.

Tea dust, sweepings or waste, when imported by manufacturers of caffein, crude or refined, for use exclusively in the manufacture of caffein, crude or refined, in their own factories.

Provided, that tea dust, sweepings or waste shall be entitled to entry under this item upon evidence satisfactory to the Minister that such tea dust, sweepings or waste has been produced wholly in the British dominions, colonies or possessions, and not otherwise.

British Preferential.....Free
cloths, lace.....25; 32½–15%; 32½; 35
lead.....Free
packages (tin) (see page 676).....15; 25; 27½; 30
Teasels.....Free
Teat expander.....Free
Tedders, hay.....Free; 7½; 7½; 25
Tees, golf, celluloid.....10; 27½; 32½; 40
Teeth, artificial, not mounted.....Free
inserted, for circular saws.....10; 27½; 35; 35
Telegraph apparatus, electric, and parts
Free; 25; 25; 30
Telegraph rates, bound in book or pamphlet form.....15; 22½; 22½; 25
Telemeters.....Free; 10–10%; 10; 15
Telephone and telegraph cables, n.o.p.
17½; 22½; 22½; 25
Telephone and telegraph cable covered with cotton, linen, silk or rubber..20; 27½; 27½; 30
Telephone apparatus, electric; and parts
10; 25; 25; 30
Telephone poles of wood.....Free
Telescopes for colleges, not for resale.....Free
Telescopes, n.o.p.....7½; 17½; 25; 30
Tennis balls, felt and rubber.....20; 30; 30; 35
woven felt.....20; 30; 30; 35
Tennis racquets.....20; 30; 30; 35
Australian Treaty.....10%
Tents, cotton.....25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
silk (see silk manufactures).....27½; 30; 30; 45
and per oz. —; 7c; 7c.; 7c.
canvas for, in the web, wholly of flax or hemp, or both, plain woven, not coloured, not further manufactured than impregnated with weather-proofing or preservative materials, suitable for manufacturing into tents, awnings, tarpaulins, hatch covers and similar articles, weighing not less than 18 ounces and not more than 26 ounces per sq. yd.....15; 30; 30; 35
and per pound.....—; 3½c; 3½c; 4c
Terne plates, (see iron and steel)
Terra cotta ornaments.....20; 27½–10%; 27½; 30
architectural of clay or cement 12½; 15; 15; 22½ and $1.00 per ton General Rate
Test lens sets for testing eyes.....Free
Tetræthyl lead, compounds of, in which tetræthyl is the chief proportionate part by weight
Free; 5; 5; 10
Tetra chloride of carbon.....Free; 17½; 25; 25
Tetra chloride of tin, when used in the weighing of silk in the silk industry.....Free; 10; 10; 10
Tetramine.....Free; 17½; 25; 25
Texasote, according to material.
Textile leather heads for whips (see reeds).....Free
Theatrical costumes, personal property, not for sale.....Free
Theatrical Costumes, used, see page 683.
Theatrical Scenery.....12½; 20; 22½; 22½
(Duty may be refunded under regulations)
Theobromine, crude and dimethyl sulphate....Free
Theodolites.....Free; 10–10%; 10; 15
Thermometer charts, recording..22½; 27½; 32½; 35
Thermometers, clinical (No Sales Tax).....Free
Thermometers for stoves.....15; 25; 25; 30
n.o.p.....7½; 17½; 25; 30
Thermos bottles, in leather cases.....15; 30; 40; 40
Thermos Bottles, a glass insert, painted, japanned or enamelled, but not plated to the extent of 50% of the exposed metal surfaces.
15; 27½; 30; 32½
Plated with nickel.....17½; 30; 33⅓; 45
Electro plated.....17½; 30; 33⅓; 45
Thorium nitrate.....Free
Thread—cotton sewing thread, yarn and crochet, knitting, darning and embroidering yarn in hanks, when imported by manufacturers for use exclusively in their own factories in the manufacture or spooling of cotton sewing thread and crochet, knitting darning and embroidery cottons
7½; 12½; 15; 20
Thread, cotton, sewing on spools, 250 yards on one spool.....15; 22½; 22½; 25
and per lb. —; 3c.; 3½c.; 4c.
Thread, cotton, all other n.o.p. 15; 20; 22½; 25
and per lb. —; 3c.; 3½c.; 4c.
linen n.o.p.....Free; 22½; 22½; 25
gilling, in balls, for fishing nets.....Free
rubber, not covered.....Free; 10; 10; 15
Thread, rubber covered with cotton
22½; 32½; 32½; 35
Thread, silk.....15; 22½; 22½; 25
Thread, wax, cobblers.....Free; 22½; 22½; 25
Threshing machine outfit (see engines), (see wind-stackers) (no S.T.).....Free; 7½; 7½; 25
Thumbs for whips (see reeds).....Free
Thyme, sage and savory herbs.....15; 20; 25; 25
Ticket punches, nickel plated....17½; 30; 33⅓; 45
Tickets, price, celluloid.....10; 27½; 32½; 40
Tickets, whether lithographed or printed or partly printed, n.o.p.....22½; 27½; 32½; 35
Tie plates, railway, per ton $5.00; $7.00; $7.00; $8.00
Ties, railway, (exempt from sales tax).....Free
Tile—pyrobar, made of gypsum.....15; 20; 25; 25
Tiles, drain, not glazed, free of sales tax for agricultural purposes.....Free; 17½; 17½; 20
earthenware or stone for mosaic flooring (including marble).....15; 27½; 27½; 30
earthenware, n.o.p.....20; 30; 32½; 35
Tiles, earthenware, for roofing purposes
Free; 32½; 32½; 35
Tiles from cork waste or granulated or ground cork.....Free; 17½; 17½; 25
Timber, or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not.....Free
round, unmanufactured (no Sales Tax).....Free
Time recorders.....15; 30; 30; 35
Duty not less, each.....—; 40c.; 50c; 50c
Time tables of foreign railways.....15; 15; 22½; 25
for steamships.....22½; 27½; 32½; 35
Timonox (white oxide of Antimony).....Free; 15; 15; 15
Timothy seed, per lb.....Free; 1c.; 2c.; 2c.
From New Zealand.....Free
Tin cans for fresh milk or cream....15; 25; 27½; 30
Tin crystals.....Free; 10; 10; 10
Tinctures, or medicines, alcoholic, n.o.p. per gal., $3.00 and.....30; 30; 30; 30
Tinctures, n.o.p. (see medicinal preparations)
Tin foil, embossed or imprinted.....15; 25; 27½; 30
foil, paper backed.....15; 20; 25; 25
printed.....22½; 27½; 32½; 35
Tin foil labels, printed.....22½; 27½; 32½; 35
in blocks, pigs, bars.....Free; Free; Free; Free
Exempt from 3% Special Excise Tax and War Exchange Tax.
manufactures of, n.o.p.....15; 25; 27½; 30
oxide of.....Free; 15; 15; 15
bichloride of.....Free; 10; 10; 10
Tin phosphor, in blocks, bars, plates, sheets and wire.....5; 7½; 7½; 10
Tin plate bars, crop ends of, not having been in actual use, per ton.....Free
sheet, japanned.....15; 25; 27½; 30
solution.....15; 20; 25; 25
strip waste and tin foil.....Free
Tin plate, n.o.p.
Tin sheets, plates, hoop, band or strip, of iron or steel:
(a) Coated with tin, of a class or kind not made in Canada, n.o.p.....Free; 15; 15; 15
(b) Coated with tin, n.o.p.....Free; 17½; 20; 20

(*c*) Coated with zinc, n.o.p.....7½; 17½; 20; 20
(*d*) Coated with metal or metals, n.o.p. 5; 10; 12½; 15
When of a class or kind not made in Canada from the United Kingdom.....2½%
(*e*) Coated with paint, tar, asphaltum or otherwise coated, n.o.p.....5; 12½; 12½; 15
(*f*) Coated with vitreous enamel, n.o.p. 10; 20; 20; 25
(*g*) Corrugated, coated or not.....10; 20; 20; 25

Tins containing lard.....15; 25; 27½; 30

Tinsel cord, n.o.p.....22½; 32½; 32½; 35

Tinsel thread and tinsel wire for use in the manufacturing of braids, cords, tassels, ribbons or trimmings.....5; 7½; 7½; 10

Tinware, japanned or not, and all manufactures of tin, n.o.p.....15; 25; 27½; 30

Tinware, kitchen holloware not painted, decorated or japanned.....15; 25; 27½; 30

Tippets, fur.....15; 30; 30; 35

Tips, cue.....17½; 30; 30: 35
lava or other.....15; 27½; 27½; 30
or whips (see reeds).....Free

Tire-Lac (paint).....17½; 25; 27½. 30

Tires bicycle, of rubber.....22½; 25; 30; 35
bicycle not invoiced separately, complete parts of bicycles.....20; 27½; 27½; 30

Tires, locomotive and car wheel, steel, in the rough.....Free; 7½; 10; 10
finished.....17½; 27½; 27½; 30
rubber, for vehicles of all kinds, fitted or not.....22½; 25; 30; 35

Tires, locomotive and car wheel of steel, wholly or partially machined.....10; 25; 27½; 35

Tissue paper, wrapping.....17½; 25; 30; 35

Tissue paper, n.o.p.....15; 22½; 22½; 25

Toasters, electric, according to material.

Tobacco, cut per lb.....80c.: 95c.; 95c.; 95c.
manufactured, and snuff, n.o.p. per lb. 75c.; 90c.; 90c.; 90c.

Tobacco pipes of all kinds.17½; 32½–10%; 32½; 35
pouches.....17½; 32½; 32½; 35
unmanufactured, for excise.....Free

Tobacco powder, denaturized.....17½; 20; 25; 25

Tobacco, unmanufactured, for excise purposes under conditions of the Excise Act, subject to such regulations as may be prescribed by the Minister:

(*a*) Of the type commonly known as Turkish:
(i) Unstemmed, per pound 20c.; 40c.; 40c.; 40c.
(ii) Stemmed, per pound...30c.; 60c.; 60c.; 60c.

(*b*) n.o.p.:
(i) Unstemmed, per pound 40c.; 40c.; 40c.; 40c.
(ii) Stemmed, per pound...60c.; 60c.; 60c.; 60c
New Zealand Treaty.....Free
South Africa Agreement.....British Pref.

Provided that the duty under this item shall be levied on the basis of "Standard leaf tobacco" consisting of ten per centum of water and ninety per centum of solid matter.

Tobin bronze in rods and sheets.....5; 10; 10; 15

Tocolith paste.....17½; 25; 27½; 30

Toilet articles of all kinds, including atomizers, brushes, buffers, button hooks, combs, cuticle knives, hair receivers, hand-mirrors, jewel boxes, manicure scissors, nail files, perfume bottles, puff jars, shoe horns, trays and tweezers, of which the manufactured component material of chief value is sterling silver 17½; 37½–10%; 37½; 45

Toilet paper.....15; 22½; 22½; 25

Toilet preparations, alcoholic (see alcoholic perfumes), in 4-oz. bottles or less 30; 90; 90; 90

Perfumes, alcoholic and perfumed spirits in bottles or flasks containing not more than four oz.....—; 90–33.33%; —; —
in over 4-oz., per gal. $5.00 and.....—; 40; 40; 40

non-alcoholic, used for the hair, mouth or skin..... 20; 30; 40; 40
vaseline, and similar preparations of petroleum 15; 20; 22½; 25

Toilet or dressing combs, n.o.p., fancy combs, not being jewellery.....10; 25; 25; 27½
but not less than per gross—; $1.50; $1.50; $2.00

Tomato pulp, in bulk.....15; 22½; 27½; 30

Tomatoes, fresh.....Free; 10; 27½; 30
General and Intermediate Rates of duty shall not be less than 2c. per lb., weight of packages to be included.
but not less than per lb.....—; 1½c.; —; —
in cans, or other air-tight packages, weight package included in weight for duty, per lb.....Free; 2c.; 2c.; 3c.

Tomato plants.....15: 20; 25: 25

Tonics, n.o.p. (see medicinal preparations)

Tonquin beans, crude.....Free

Tool bags, n.o.p.....15; 30; 40; 40

Tool boxes.....15; 30; 40; 40

Tools, loading..... 10; 27½; 27½; 30

Tools for manufacturing rifles (see rifles, articles for).....Free

Tools of trade, etc., settlers' (settlers' effects).....Free
Exempt from 10% War Exchange Tax.

Tools of trade in actual use at time of importation .....Free

Tools—Files and rasps.....Free; 27½; 35; 35

Tools, hand, adzes, anvils, vises, cleavers, hatchets, saws, augers, bits, drills, screwdrivers, planes, spokeshaves, chisels, mallets, metal wedges, wrenches, sledges, hammers, crowbars, cantdogs, and track tools, picks, mattocks and eyes or polls for the same 10; 27½; 35, 35
pneumatic, machine.....10, 25, 27½. 35
of a class or kind not made in Canada. —; 10; —; —

Toothpicks, quill.....15: 20; 25; 25

Toothpicks, n.o.p., according to material.

Tooth powders and washes, non-alcoholic. 15; 30; 40; 40

Topographical globes.....Free

Tops, chimney glazed or unglazed...20; 30; 32½; 35

Tops, worsted, not further prepared than combed n.o.p.....Free

Torpedoes of all kinds.....Free; 22½; 22½; 25

Tortoise shells, unmanufactured.....Free

Tourist import permits, see page 681-3

Tourist literature printed and issued in U.S.A. by official organizations.....Free

Tourist outfits, see page 698-700.

Tow, unmanufactured.....Free

Tow, surgical dressing.....10; 20; 25; 35

Towelling, cotton in the web, bleached or mercerized, n.o.p.....20; 20; 22½; 27½
and per lb. —; 3c.; 3½c.; 4c.

Towels of cotton, n.o.p 25; 30; 30; 35
General Rate per lb. 4c.

Towels of linen, n.o.p..... 25; 30; 30; 35
and per lb. 3c.; 3½c.. 3½c.; 4c.

Towels, sanitary..... 10; 20; 25; 35
paper 15; 22½; 22½; 25

Towels wholly of flax or hemp.....Free; 30; 30; 35
and per lb. —; 3½c.; 3½c.; 4c.

Toys of metal, mechanical.....10; 30; 30; 40
Juvenile construction sets of metal, consisting of various stampings, punched, and connections therefor; parts of the foregoing Free; 30; 30; 40

Toys of all kinds, n.o.p.....10; 30; 30; 40

Tracing cloth of linen..... 25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.

Traction attachments, designed to be combined with automobiles for use as farm tractors ..Free

Traction ditching machines (not being ploughs) adapted for tile drainage on farms, valued by retail at not more than five thousand dollars each, and complete parts thereof for repairs.....Free

Traction engines and complete parts, n.o p. Free; 15; 15; 25
Internal combustion traction engines; complete parts thereof.....Free

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Tractors, caterpillar type, for transportation purposes, etc. 10; 25; 27½; 35
of a class or kind not made in Canada.
Free; 10; 27½; 35
Tracts, religious (no sales tax) ..... Free
Tragacanth gum ..... Free; 10; 10; 15
Tram, or thrown organzine, not coloured
10; 12½; 12½; 15
Transfers, decalcomania 12½; 20; 22½; 22½
Travellers' baggage (no S T) (see page 700) ... Free
Exempt from 10% War Exchange Tax.
samples, see page 695.
vehicles (see p. 698).
Trawl twine in hanks or coil (fisheries) ..... Free
Trawls and trawling spoons ..... Free; 20; 25; 30
Tray cloths, cotton, n.o.p. ..... 25; 30; 30· 35
General Rate per lb. 4c.
Tray cloths, linen, n.o.p. 25; 30; 30; 35
and per lb. 3c.; 3½c.; 3½c.; 4c.
Trays, antimony, souvenir 20; 27½; 27½; 30
Treenails ..... Free
Trees, such as grown in a forest, n.o.p., and teasels (under regulations) ..... Free
Ex–Nut trees, including grafted stock, and buds and scions for grafting nut trees
—: Free: —; —
fruit, for grafting (see florist stock).
fruit, each (see florist stock).
ornamental 12½; 17½; 17½; 30
plants and shrubs, commonly known as nursery stock, n.o.p. (no S.T.) 12½; 17½; 17½; 30
Tree seeds for re-forestation ..... Free
Trimming, brass, for bedsteads (see iron tubing, etc) ..... Free
jet, braid, cords, beaded, and gimp
22½; 32½; 32½; 35
Trimming, swansdown 15; 20; 25; 25
Trinitrotoluol of ammonia, used in the manufacturing of explosives ..... Free
Troches, n.o.p. (see med. prep) 17½; 20; 25: 25
Trolly retrievers or catchers 10; 25; 27½; 35
Trombones, brass ..... Free; 25; 30; 35
Trucks, blast furnace slag, of a class or kind not made in Canada ..... Free
Trucks, furnace slag, n.o.p. ... 12½; 17½; 17½; 20
Trucks of welded design with tubular frame, cast steel cross members, rubber mountings and rubber inserted wheels, of a class or kind not made in Canada, for use in the construction of street railway cars, not to include electric motors or magnetic track brakes; complete parts of the foregoing ..... Free; Free; Free; 35
Trucks 15; 27½; 27½; 30
Trunks 15; 30; 40; 40
Trusses, surgical 10; 20; 25; 35
Trusses, surgical, unassembled parts of, according to material
Tubers ..... Free; 15; 15; 20
Tubes, arterial, of metal (embalmers') ..... Free
Tubes, boiler, wrought or seamless, iron or steel, for boilers, n.o.p., under regulations prescribed by the Minister; flues and corrugated tubes for marine boilers ..... Free
brazed, iron or steel not welded 12½; 20; 27½; 30
of rolled iron or steel, not joined or welded.
not more than 2½ inch in diameter, n.o.p
5; 10; 10; 15
Tubes and cones of all sizes, made of paper, adapted for winding yarns thereon ..... Free
glass 10; 17½; 20; 22½
Tubing, glass for manufacturing incandescent lamps ..... Free; 7½–10%; 7½; 10
iron or steel, for gas buoys, etc. (see automatic gas buoys) ..... Free
metallic and capillary, for vaccine points (see metallic tubes) ..... Free
Tubing, aluminum ..... Free; 27½; 30; 30
Aluminum threaded for connections
15; 27½; 30; 30
brass or copper tubing, in lengths of not less than six feet, and not polished, bent or otherwise manufactured ... 5; 10; 10; 10
Tubing, brass or copper not more than one-half of an inch in diameter, in lengths not less than six feet, coated with metal, and not polished, bent or otherwise manufactured
5; 10; 10; 10
Tubing, iron, brass covered, not over 3 in. in diameter, and brass trimmings, not polished, lacquered or otherwise manufactured, when imported by manufacturers of iron or brass bedsteads for use exclusively in the manufacture of such articles in their own factories. Free
iron or steel, wrought or seamless, plain or galvanized, threaded and coupled or not, 10½ inches or less in diameter, n.o.p.
15: 25; 27½; 30
iron or steel, not joined, not more than 5/16 inch in diameter, with one end swaged, or swaged, split and spread, but not further manufactured, when imported for use in the manufacture of fishing rods
Free; 7½; 7½; 15
platinum for sulphuric acid (see platinum) ... Free
seamless steel, cold drawn plain ends, valued at not less than 5c. per lb., n.o.p. . Free; 5; 5; 5
Tubing of wrought iron, plain coated or not joined with plain ends, not more than 2½ inch diameter, n.o.p. 5: 10; 10; 15
Tubing, pipe, cast, of iron or steel, valued at not more than five cents per pound, per ton.
$5.00; $12.00–10%; $12.00; $14.00
Tubing, pipe, cast, of iron or steel, n.o.p.
Free; 7½; 7½; 15
Tubing, pipes and tubes, of wrought iron or steel plain or coated:
(a) Welded or seamless, with plain or processed ends not more than 10½ inches in diameter, n.o.p. 15; 25; 27½; 30
(b) Welded or seamless, with plain or processed ends, more than 10½ inches in diameter, n.o.p. 10; 15; 15; 20
(c) Not joined, with plain ends, not more than 2½ inches in diameter, n.o.p. . 5; 10; 10; 15
(d) n.o.p. 12½; 20; 27½; 30
Tubing, pipes and tubes, of steel, seamless, cold drawn, plain ends, polished, valued at not less than five cents per pound, n.o.p.
Free; 5; 5; 5
Tubing, pipes tubes and flues, of wrought iron or steel, not further manufactured than in straight lengths, with plain, swelled or thickened ends, when imported by manufacturers for use exclusively in the manufacture or repair of pressure parts of boilers, pulp mill evaporators and vessels for the refining of oil, in their own factories, under regulations prescribed by the Minister ..... Free
zinc seamless drawn ..... Free
Tubing and pipes, not exceeding 2 inches in diameter made from puddled iron, when for use exclusively in recovering crude petroleum ..... Free
Tubs, laundry, iron or steel 5; 25; 25; 35
Tubs, laundry, n.o.p. 15; 27½; 35; 35
wood (see packages p. 693) 17½; 20; 22½; 25
Tufts, cotton, to be used in manufacturing of mattresses 25; 30; 30; 35
General Rate per lb 4c.
Tunnels, international, material for. (see material) Free
Turkish rugs or carpets 30; 30; 35; 40
and per sq. ft. —; 7½c.; 15c.; 20c.
Turmeric ..... Free
Turpentine, raw or crude ..... Free
spirits of ..... Free
Turtles ..... Free
Turtle meat, canned 15; 30; 30; 35
Australian and New Zealand Treaty 15%
Turtle meat, fresh or dried 15; 20; 25; 25
Tuscan plaits or braids for hats ..... Free
Tweezers, dutiable according to material.
Twills to be finished in Canada (see dress goods)
Twine, articles made up of, n.o.p., according to material.
binders', for harvest binders (no S.T. on goods used in m'f'g of) ..... Free
(Fibre used in the m'f'g of no S.T.)
binders', articles for (see articles) ..... Free
for fisheries, in hanks or coil ..... Free

Twine and cordage for packing purposes, n.o.p. 17½; 22½; 22½; 25
(No S.T. if used in the manufacturing of equipment for ships.)
Twine or cord covered with tinsel 22½; 32½; 32½; 35
machinery for manufacture of, of a class or kind not made in Canada.....Free; 5; 5; 10
Twine, sail, of hemp or flax, for boats or ships' sails.....Free; 5; 5; 10
Twine or yarn of grass when imported by manufacturers of furniture for use only in their own factories in the manufacture of furniture Free
Twine or yarn of paper when imported by manufacturers, for use only in their own factories.....Free
Twist, silk, and silk floss.....15; 22½; 22½; 25
Twisted wire, n.o.p.....17½; 22½; 22½; 25
Type for printing, including chases, quoins and slugs, of all kinds.....7½; 17½; 17½; 20
Type, for schools for the blind.....Free
metal in blocks, bars, plates and sheets 10; 20; 20; 20
Typecasting and typesetting machines, and parts thereof, including combined metal melting furnace and plate finishing machine, adapted for use in printing offices.....Free
Typemaking accessories.....Free; 10; 10; 15
Typewriter covers, imported separately, metal 10; 25; 27½; 35
Typewriter keys, celluloid.....15; 27½; 32½; 40
Typewriter Ribbon metal spools for.Free; 20; 25; 25
Typewriter Ribbon, woven fabric of cotton, not colored, when imported by manufacturer of typewriter ribbon for use only in the manufacture of such ribbon in their own factory.....Free; 12½; 12½; 15
Typewriters, and parts thereof.....Free; 20; 25; 25
Typewriters, type, tablets with moveable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools and not of private individuals.....Free

U

Ultramarine blue, dry or in pulp....Free; 10; 10; 10
Umbers.....5; 15; 15; 15
Umbrella and parasol, materials and parts as hereunder specified, when imported by manufacturers of umbrellas, parasols, sunshades, walking sticks or canes, under such regulations as the Minister may prescribe, for use in the manufacture of such articles in their own factories:—
(*a*) Mounts, sticks, rods, ribs, runners, rings, caps, notches, tips, ferrules and assembled frames.....Free; 20; 5; 20
(*b*) Umbrella-covering fabrics of a kind not made in Canada, whether or not specially treated but not further manufactured than with hemmed selvedges, when imported in lengths of not less than ten yards each, with or without natural selvedges Free; 10–10%; 10; 20
Umbrellas and parasols, sticks for, cane and rattans, not manufactured; osiers or willows, and bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades.....Free
Umbrellas, parasols and sunshades of all kinds and materials 22½; 30–10%; 30; 35
Undershirts, knitted garments, n.o.p. .20; 35; 35; 45
per lb. —; 25c.; 25c.; 30c.
Unenumerated articles.....15; 20; 25; 25
Universities, antiquities for.....Free
Universities, philosophical and scientific apparatus, etc., for.....Free
Urinals, earthenware, etc.....15; 27½; 27½; 35
iron or steel.....5; 25; 25; 35
Urinometers of metal.....7½; 17½; 25; 30
Utensils, philosophical and scientific, for colleges, etc. (no Sales Tax).....Free

V

Vaccine and ivory vaccine points.....15; 20; 25; 25
Vaccine, sundry articles for (see metallic tubes, etc.).....Free
Vacuum cleaners, with hose and attachment, and complete parts.....5; 20; 20; 25
Valentines, advertising, per lb. 5c.; 12½c.; 12½c.; 15c.
duty not less than —; 27½; 27½; 35
Valentines, cards or folders, etc.....20; 30; 32½; 35
and per lb. —; —; —; 5c.
Valerin root, unground.....Free
ground.....15; 20; 25; 25
Valises.....15; 30; 40; 40
Valonia nuts.....Free
Vanilla beans, crude only.....Free; 10; 10; 10
Vanillin crystals.....Free; 17½; 25; 25
Vanners for gold mining.....Free
Varnish, litho.....15; 20; 25; 25
Varnishes, spirit, and lacquers, per gal. 75c.; 85c.; $1.25; $1.25
lacquers, japane, japan driers, liquid driers and oil finish, n.o.p., per gal.....10; 20; 25; 30
and per gal. 15c.; 15c.; 20c.; 20c.
Varnoliate.....15; 20; 25; 25
Vaseline and similar preparations of petroleum.....15; 20; 22½; 25
Vases, blown glass.....15; 17½; 20; 22½
Vases, cut glass.....10; 25; 30; 32½
Vaults, doors for.....10; 30–10%; 30; 35
Vegetable fibre, imported as brattice cloth in underground mining operations Free; 10; 10; 12½
Vegetable fibres not manufactured.....Free
manure.....Free
Vegetable grading machines.....Free; 5; 5; 10
Vegetables, fresh, in their natural state, the weight of the packages to be included in the weight for duty:
(*a*) Asparagus.....Free; 10; 27½; 30
Provided that when imported under the General Tariff rate, the duty shall be not less than three cents per pound from April 15 to May 31 inclusive.
(*b*) Beans, green.....Free; 10; 27½; 30
(*c*) Brussels sprouts.....Free; 10; 27½; 30
(*d*) Cabbage.....Free; 10; 27½; 30
Provided that when imported under the General Tariff rate, the duty shall be not less than one cent per pound from June 15 to January 31 inclusive.
(*e*) Carrots n.o.p.....Free; 10; 27½; 30
Beets.....Free; 10; 27½; 30
Provided that when imported under the General Tariff rate, the duty shall be not less than one cent per pound from June 1st to February 28 inclusive.
(*f*) Cauliflower.....Free; 10; 27½; 30
Egg plant.....Free; Free; 27½; 30
Provided that when imported under the General Tariff rate, the duty shall be not less than two cents per pound from May 15 to October 31 inclusive.
(*g*) Celery.....Free; 10; 27½; 30
Provided that when imported under the General Tariff rate, the duty shall be not less than two cents per pound from July 1 to February 28 inclusive.
(*h*) Cucumbers.....Free; 10; 27½; 30
Provided that when imported under the General Tariff rate, the duty shall be not less than one cent per pound from June 1 to October 31 inclusive.
(*i*) Lettuce.....Free; 10; 27½; 30
Provided that when imported under the General Tariff rate, the duty shall be not less than one and one-half cents per pound from April 1 to October 31 inclusive.
(*j*) Parsley.....Free; 10; 27½; 30
(*k*) Peas, green.....Free; 10; 27½; 30
(*l*) Rhubarb.....Free; 10; 27½; 30
(1c. per lb.)

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Provided that when imported under the General Tariff rate, the duty shall be not less than one cent per pound from March 1 to May 31 inclusive.
Spinach.....Free; 10; 27½; 30

Provided that when imported under the General Tariff rate, the duty shall be not less than one cent per pound from May 1 to October 31 inclusive.
Tomatoes.....Free; 10; 27½; 30
but not less than per lb..—; 1½c.; —; —

Provided that when imported under the General or Intermediate Tariff rate, the duty shall be not less than two cents per pound.

Provided that the duty under any tariff less favourable than the British Preferential tariff shall at no time be less than two cents per pound, the weight of the packages to be included in the weight for duty.

Peppers, green.....Free; 10; 27½; 30

Radishes.....Free; 10; 27½; 30

Artichokes.....Free; Free; 27½; 30

Horseradish.....Free; Free; 27½; 30

Okra.....Free; Free; 27½; 30

Watercress.....Free; 10; 27½; 30

Whitloof or endive.....Free; Free; 27½; 30
n.o.p.....Free; 10; 27½; 30

Provided, that, as regards such of those articles dutiable under tariff items 84, ex 85, 87, 92, 93 and 95, as are marked with an asterisk in the Schedule, Canada reserves the right to fix the value for duty at a figure exceeding the invoice value by not more than the amount set forth in the parentheses following the descriptions of the several articles;

The values so fixed shall not be maintained in force in any twelve months ending March 31 for a period in excess of the number of weeks set forth in the parentheses following the descriptions of the several articles; provided, however, as regards articles dutiable under sub-items (d) and (e) of tariff item 87, the number of weeks during which the value so fixed may be maintained in force may be divided into not more than two separate periods, the combined duration of which shall not exceed the number of weeks set forth in the parentheses following the descriptions of the articles;

Provided further, that Canada reserves the right, after consultation with the United States of America, to substitute, in whole or in part, for the system of protection of these fruits and vegetables by means of advances in values for duty purposes, a system of specific duties which shall not be more burdensome on imports from the United States of America than that provided for in this Agreement.

Seedlings for replanting: Cabbage.....Free
Cauliflower.....Free
Onion.....Free

Vegetables, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:
(a) Beans, baked or otherwise prepared per pound, Free; 1½c.; 2c.; 3c.
(b) Corn, per lb.....Free; 1½c.; 2c.; 3c.
Tomatoes per lb.....Free; 2c.; 2c.; 3c.
(c) Peas.....per pound, Free; 1½c.; 2c.; 3c.
(d) N.o.p.....Free; 20; 27½; 30

Vegetable sauces, mustard, soy, of all kinds 15; 27½; 32½; 35

Vegetables, in brine.....15; 27½; 32½; 35

Vegetables, pickled and preserved in salt, oil or any other manner, n.o.p.....15; 27½; 32½; 35

Vegetables, n.o.p. in cans or other package, weight of packages to be included. Free; 20; 27½; 30

Vegetables, dried, desiccated or dehydrated, including vegetable flour, n.o.p. 15; 22½; 27½; 30

(b) Pickled or preserved in salt, brine, oil or in any other manner, n.o.p. 15; 32½; 32½; 35

(c) Vegetable extracts or juices, liquid mustards, soy and vegetable sauces of all kinds.....15; 27½; 32½; 35

Pastes, hash and all similar products, composed wholly of vegetables or of vegetables and meat or fish or both, n.o.p. 15; 32½; 32½; 35

Potatoes:
(a) In their natural state per 100 lbs., Free; —; Free; 75c
August1 to June 14 inclusive —; Free; —; —
June 15 to July 31, inclusive per 100 lbs., —; 37½c.; —; —
(b) Dried, desiccated or dehydrated per lb., Free; Free; Free; 2¾c.
(c) Sweet, and yams in their natural state per 100 lbs., Free; Free; 10c.; 15c.
(d) Sweet potatoes n.o.p. per lb. Free; 1¾c.; 1¾c.; 2¾c

Beets for the manufacture of sugar. Free; 27½; 27½; 30

Mushrooms, dried, the weight of the packages to be included in the weight for duty Free; 27½–45%; 27½; 30

Mushrooms, otherwise prepared. The General Tariff rate shall not be less than 10c. per lb weight of package to be included in weight for duty.....Free; 27½–25; 27½; 30

Mushrooms, fresh, not less than 10c. per lb under the General Tariff.....Free; 10; 27½; 30

Onions, in their natural state, weight of the packages to be included in the weight for duty.
(a) Onion sets and shallots.....Free; 30; 30; 30
(b) Onions, n.o.p.....Free; 30; 30; 30
(½c. per lb.)

Provided that when imported under the General Tariff rate, the duty shall be not less than three-quarters of a cent per pound.
From New Zealand.....Free

Vehicles, viz:—automobiles and motor vehicles of all kinds (see page 609)
buggies, carriages and pleasure carts, and vehicles n.o.p. and complete parts Free; 10; 10; 15
farm wagons, farm sleds, logging wagons, logging sleds, and complete parts..Free; 15; 15; 25
freight wagons, drays and sleighs, and complete parts.....Free; 25; 25; 25
settlers'.....Free
springs and axles for, n.o.p.....22½; 30; 30; 35
Vehicles, n.o.p.....Free; 10; 10; 15
springs n.o.p.....20; 27½; 27½; 30

Vehicles, railway, springs for.....20; 25; 27½; 30

Vehicle tires, rubber, fitted or not...22½; 25; 30; 35

Veiling, silk, n.o.p.....27½; 30; 30; 45
and per oz. —; —; 7c.; 7c.

Velveteen, wholly of cotton, n.o.p. 15; 27½; 27½; 32½
and per lb. —; 3½c.; 3½c.; 4c.

Velvets, silk velvets, when not over 24 inches in width.....17½; 32½–25%; 32½; 35
when over 24 inches in width 17½; 32½–10%; 32½; 35

Veneer-drying machines and parts.....—; 5; —; —

Veneers of ivory, unmanufactured.....Free
of oak, for flooring, ready for laying 17½; 10; 22½; 25
single-ply, sliced or rotary-cut, veneers of rosewood, mahogany or Spanish cedar, not over five-sixteenth of an inch in thickness, not taped nor jointed.....Free; 10; 10; 10
single-ply, sliced or rotary-cut, of wood, n.o.p., not over five-sixteenth of an inch in thickness, not tapered nor jointed.....10; 20; 20; 20

Veneers of wood of any kind, not over five-sixteenth of an inch in thickness, taped or jointed.....15; 25; 25; 25

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Plywood, made of two or more layers of veneer or lumber of wood, glued or cemented together, but not further manufactured
17½; 22½; 30; 35

Plywood made of two or more layers of wood glued or cemented together and faced with metal on one or both sides.....5; 20; 30; 35

Veneers, viz.:—Australian blackwood, walnut, silky oak, silkwood, blackbean, maple, Tasmanian myrtle, and eucalyptii, single-ply and not over three-thirty seconds of an inch in thickness.....10; 12½; 12½; 15
Australia Treaty.....Free

Verdigris, dry, sub-acetate of copper.....Free

Vermicelli, per 100 lbs.....Free; $1.25; $1.25; $1.50

Vermouth wine, not over 40%.....80; 80; 80; 80
over 40% proof per gal. $5.00; $10.00; $10.00; $10.00

Vessels, adhesive felt for.....Free

Vessels, articles for, not made in Canada (see masts).....Free

Vessels, dredges, scows, yachts, boats and other water-borne craft, built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade, nor vessels in transit between Canada and any place outside thereof), n.o.p.:—
on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof, on arrival in Canada.....15; 25; 25; 25
foreign, British Register since 1912, etc. (see ships).....—; 25; 25; 25
wrecked in Canadian waters, scrap iron or steel from.....Free

Vestments, Church.....12½; 17½–10%; 17½; 20

Vests, knitted, n.o.p.....25; 35; 35; 45
and per lb. —; —; 25c.; 30c.

Veterinaries' instruments (metal).....Free

Vibrators, surgical, of metal.....Free
portable, massage.....10; 25; 27½; 35

Vinegar (see acid acetic, etc.) per gal. (see packages, page 693).....10c.; 12½c.; 12½c.; 15c
and in addition thereto, for each degree of strength in excess of the strength of proof
1½c.; 1¾c.; 1¾c.; 2c.
Provided that the strength of proof shall be equal to 6% of absolute acid.

Vines, grape, each.....Free; 2c; 2c; 2½c

Violins.....15; 27½–10%; 27½; 30

Violins, violas and violoncellos, antiquities (other than spirits or wines) produced more than 100 years prior to date of importation, under such regulations, including proof of antiquity, as may be prescribed by the Minister.....Free

Vises, iron or steel.....10; 27½; 35; 35

Vitriol, blue (sulphate of copper).....Free; 10; 10; 10

Vulcanized fibre, and manufactures of
17½; 17½; 22½; 25

W

Wadding, sheet, n.o.p.....12½; 22½; 22½; 25
sheet, wholly of cotton.....12½; 22½; 22½; 25
sheet, vegetable fibre, n.o.p.....12½; 22½; 22½; 25

Wads, gun.....10; 27½; 27½; 30
gun, felt board for.....Free

Wagon children's, tire not over 1½ in.15; 30; 30; 35
skeins, wagon, for farm wagons...Free; 15; 15; 25
skeins, for use on freight wagons or drays, Free; 25; 25; 25

Wagons, boy's toy wagons, automobiles, etc.; small express wagons.....15; 30; 30; 35

Wagons, farm, and logging, and complete parts thereof.....Free; 15; 15; 25
freight; and complete parts thereof.Free; 25; 25; 25
settlers' (see settlers' effects).....Free

Walking sticks, bamboo reeds for, cut in suitable lengths only (see cane).....Free
canes of all kinds.....20; 30; 30; 35

Wall diagrams, illustration of natural history for universities, schools, and museums.....Free

Wall paper.....17½; 30; 32½; 35
General Rate per lb. 2c.

Wall paper samples, stitched or bound, per lb 5; 12½; 12½; 15
duty not less than —; 27½; 27½; 35
not stitched or bound.....17½; 30; 32½; 35
General Rate, per lb. 2c.

Wall paper, engraved cylinders or cylindrical plates of copper, for printing wall paper 10; 15; 15; 20

Wall paper, copper rollers and stones used in the printing of wall paper.....Free; 10; 10; 10

Walnuts, not shelled, per lb.....1c.; 1c.; 2c.; 2c.
shelled.....3c.; 3½c–10%; 3½c.; 4c.

War purposes, duty and refunds on material imported for, see page 697.

Ware, electro plated, n.o.p.....17½; 30; 33⅓; 45

Ware, gilt or electro plated, n.o.p. 17½; 30; 33⅓; 45

Warps wholly of artificial silk or similar synthetic fibres, produced by chemical processes, not more advanced than singles, not coloured, with not more than seven turns to the inch, under such regulations as the Minister may prescribe:
(*a*) Produced from cellulose acetate 5; 30; 30; 35
Provided that, in no case, shall the duty under the Intermediate or the General Tariff be less than, per pound.....—; 28c.; 28c.; 28c.
(*b*) n.o.p.....20; 30; 30; 35
Provided that, in no case, shall the duty under the Intermediate or the General Tariff be less than, per pound.....—; 28c., 28c.; 28c.

Warps wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, n.o.p., including threads, cords, or twist for sewing, embroidering or other purposes, not to contain silk; artificial silk yarns wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards; under such regulations as the Minister may prescribe:
(*a*) Produced wholly from cellulose acetate 7½; 30; 30; 35
Provided that, in no case, shall the duty under the Intermediate or the General Tariff be less than, per pound.....—; 28c.;28c.; 28c.
(*b*) n.o.p.....25; 30; 30; 35
Provided that, in no case, shall the duty under the Intermediate or the General Tariff be less than, per pound.....—; 28c.; 28c.; 28c.

Warps, wholly of cotton, n.o.p.
(i) Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.; cotton yarns, wholly or partially covered with metallic strip, generally known as tinsel thread.....15; 20; 22½; 25
and per lb. —; 3c.; 3½c.; 4c.
(ii) Cotton yarns, wholly covered with a double layer of metallic strip in single strand only, when imported by manufacturers for use exclusively in the manufacture of electrical conductors, in their own factories.....—; 15; —;
(iii) Sewing thread, wholly of cotton, on spools, not to exceed 250 yards on one spool.....—; 22½; —; —

Warps composed wholly of hair or of hair and any vegetable fibre imported by manufacturer for use in their own factories.
Free; 17½; 17½; 20
and per lb. —; 15c.; 15c.; 17½c.

Warps wholly of cotton, not more advanced than singles, n.o.p.....12½; 15; 15; 22½
and per lb. —; 3c.; 3½c.; 4c.

Warps wholly of cotton, not more advanced than singles, when imported by manufacturers of knitted goods, to be used in their own factories in the manufacture of knitted goods.....12½; 15; 15; 22½

Warps, wholly or in part of vegetable fibre, n.o.p., not to contain silk, artificial silk or wool....17½; 22½; 22½; 25
Warps, wholly of cotton, mercerized, number forty and finer, imported by manufacturers to use exclusively in their own factories....Free; 22½; 25; 25
Warps, wholly or in part of vegetable fibres, not more advanced than singles, n.o.p., not to contain silk, artificial silk, nor wool 12½; 17½ 17½; 25
Warps, wholly of thrown silk in the gum 10; 12½; 12½; 15
Warps, wholly of spun silk, generally known as schappe or borrette, not more advanced than singles....10; 12½; 12½; 15
Warps, wholly or in part of silk, n.o.p., 15; 22½; 22½; 25
Warps, wholly of thrown silk in the gum, and warps wholly of spun silk, not colored, imported by manufacturers for use exclusively in their own factories for weaving, for knitting underwear, or for the manufacture of silk thread....Free; 7½; 7½; 10
Washboards....15; 17½; 17½; 20
Wash boilers, tin with copper bottom 20; 27½–10%; 25; 30
Washers, brass or copper....20; 27½–10%; 25; 30
iron or steel....7½; 17½; 20; 25
and per lb. ¼c.; ½c.; ½c.; ¾c.
platinum....15; 20; 25; 25
Washers, felt....30; 40; 40; 40
and per lb....—; 32½c; 32½c; 35c
Washers, fibre....17½; 17½; 22½; 25
Washers, lead....20; 27½; 22½; 30
Washers, leather....20; 25; 35; 35
Washes, hair, tooth, skin, alcoholic perfumes (see perfumes in spirits).
Washes, non-alcoholic....15; 30; 40; 40
Washing Machines, domestic....15; 25; 25; 35
Washing machine, for washing or dyeing textile fabrics, of a class or kind not made in Canada....Free; 5; 5; 10
Waste, n.o.p., except metallic....Free
metallic (see scrap).

Waste portions of unused fabrics or used garments, wholly of cotton, imported by manufacturers to be used exclusively for disintegrating, or for manufacture into wiping rags in their own factories....Free

Waste portions of unused fabrics and rags and waste, wholly of cotton, sold by the weight, not to include remnants or mill ends....7½; 10; 10; 12½

Waste portions of unused fabrics or used garments, n.o.p., imported by manufacturers to be used exclusively for disintegrating or for manufacture of wiping rags in their own factories....Free

Waste Silk, portions of unused fabrics or used garments, wholly of silk, artificial silk or similar synthetic fibres produced by chemical processes, imported by manufacturers to be used exclusively for disintegrating in their own factories....Free

Waste wholly of cotton unfit for use without further manufacture; raw cotton and cotton linters not further manufactured than ginned....Free
Waste rubber or gutta percha....Free
tin strip....Free

Waste, garnetted material obtained by disintegrating yarns or fabrics, prepared for use, n.o.p.; wiping rags and wiping waste, n.o.p.; waste portions of unused fabrics, machine-cleaned waste, n.o.p., not to include remnants nor mill ends....7½; 10; 10; 12½

Watch actions or movements and parts thereof, finished or unfinished..Free; 15; 15; 15
duty not less than, each....—; 40c.; 40c.; 40c.
bracelets (gold)....30; 35; 37½; 45
cases and parts....20; 32½; 45; 45
fobs and wristlets, leather, imported separately....20; 25; 35; 35
glasses....15; 17½; 20; 22½
Watch bracelets, leather....20; 25; 35; 35

Watch plates, parts of watch movements, finished or unfinished....Free; 15; 15; 15
Under intermediate and general rate the duty on such plates shall be not less than, each per plate....—; 5c; 5c; 10c

Watches....20; 30; 30; 35
duty not less than, each....—; 40c.; 40c.; 40c.
Watch keys....Free; 15; 15; 15

Water, cologne and lavender (see perfumes)
Water heaters....10; 25; 27½; 35
of class or kind not made in Canada Free; 10; 27½; 35

Water, mineral, natural, not in bottles....Free
in bottles (unenumerated)....15; 20; 25; 25
Water paints....Free; 25; 27½; 30
liquid....Free; 25; 27½; 30
Waters, n.o.p. (see medicinal preparations)
Wax, bees....15; 20–10%; 20; 20

Wax, cobblers' thread....15; 20; 25; 25
Johnson's prepared....12½; 22½; 25; 27½
mfg's of, n.o.p....15; 20; 25; 25
mineral and vegetable, n.o.p....5; 7½; 7½; 10
ozokerite....5; 7½; 7½; 10

Wax, paraffin, and sealing....15; 22½; 22½; 25
voxite....12½; 22½; 25; 27½
Waxed stencil paper, for use in duplicating machines....10; 35; 32½; 35

Wearing apparel, settlers' (settlers' effects)....Free
Exempt from 10% War Exchange Tax.
wool, worsted, etc., n.o.p....30; 40; 40; 40
and per lb —; 32½c.; 32½c.; 35c.
Weather strip, cotton....25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
zinc, not plated....15; 20; 22½; 25
Weaving, books on....Free
machinery for (see machinery, etc.)..Free; 5; 5; 10
Webbing of Cane in the roll....17½; 20; 22½; 25

Webbing, with strands of rubber interwoven or braided therein, not exceeding 12 inches in width....20; 32½–10%; 32½; 35

Webbing, with strands of rubber interwoven or braided therein, exceeding 1 inch, but not exceeding 12 inches in width, imported by manufacturers for use exclusively in their own factories....12½; 20; 20; 25

Webbing, woven fabrics, non-elastic, not exceeding 3 inches in width, imported by manufacturers of suspenders, garters and hose supporters, for use exclusively in the manufacture of such articles in their own factories....10; 17½; 17½; 20
elastic, for use in the manufacturing of artificial limbs....Free
Wedges, metal....10; 27½; 27½; 35
Weeders, and complete parts (No S.T.) Free; 7½; 7½; 25
Weeds, crude, for dyeing or tanning....Free
Weighing beams....10; 30–10%; 30; 35
Weighing machines, automatic ...10; 30–10%; 30; 35
Welding, compound....15; 20; 25; 25
Well Drillers of the cable type, iron or steel 10; 25; 27½; 35

Well drilling machinery, and apparatus, and complete parts thereof, for use exclusively in drilling for water, natural gas or oil, or in prospecting for minerals, not to include motive power: well packers and complete parts thereof for oil and gas wells; seamless iron or steel tubing of a class or kind not made in Canada, for use in casing water, natural gas or oil wells....Free

Well drilling rope 2100 feet and more in length, designed for use in drilling wells 2000 feet and more in depth and four inches or more in diameter, and for use in raising and lowering casing more than four inches in diameter for such wells, for use exclusively in drilling for water, natural gas and oil, and in prospecting for minerals....5; 5; 5; 5

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

Whalebone, manufactured n.o.p.....15; 20; 25; 25
Whalebone, unmanufactured.....Free
Whale oil, n.o.p., not canned or medicated, 12½; 30; 30; 30
Whale oil from Newfoundland.....Free
Whale oil soap.....Free
Wheat flour, per bbl. (no. S.T.).Free; 50c; 50c.; $1.35
Wheat, n.o.p., per bush. (certificate required) Free; 12c.; 12c.; 30c.
Wheat rolled (see Cereals).....
Wheat screenings, n.o.p.....15; 20; 25; 25
Wheelbarrows.....15; 27½; 27½; 30
Wheels, emery and carborundum, n.o.p. (see carborundum.....15; 22½; 25; 30
iron, for children's carriages.....15; 30; 30; 35
wheels, pressed steel, for use on railway rolling stock.....7½; 30; 30; 35
Wheels, n.o.p.....7½; 27½; 27½; 34
wood for wagons.....17½; 20; 22½; 25
Wheels for farm wagons.....Free; 15; 15; 25
Whip cords to be finished in Canada (see dress goods).
Whip sockets for carriages—according to material.
Whips, articles for manufacture of (see reeds).....Free
Whips of all kinds.....20; 27½; 27½; 30
Whiskey (see alcohol, ethyl), (see packages, p. 693)....per gal. $5.00; $6.00; $10.00; $10.00
Whisks.....15; 17½; 17½; 20
White lead, dry.....15; 20; 27½; 30
ground in oil.....20; 25; 35; 37½
White, Paris, and satin, and gilders' whiting, Free; 10; 10; 10
zinc, dry.....Free; 15; 15; 15
Whiting, gilders'. and whiting.....Free; 10; 10; 10
Wick, braided for candles or tapers, with or without core, processed or not:—
(1) Imported by manufacturers of wax candles or tapers for use in their own factories in the manufacture of wax candles and tapers.....Free
(2) Imported, under such regulations as the Minister may prescribe, for use exclusively in oil-burning sanctuary lamps.....Free
Wicks, candle, with metallic or other attachments or holders.....25; 30; 30; 35
and per lb. —; —; 1½c; 4c.
Wicks for coal oil stoves.....25; 30; 30; 35
and per lb. —; —; 1½c.; 4c.
Wicks, for lamps, flat, braided..22½; 27½; 27½; 35
Willows, unmanufactured.....Free
plaits or braids for hats.....Free
Windlasses, ships', power.....10; 25; 27½; 35
hand.....10; 25; 27½; 35
Windmills and parts not including shafting (no S.T.).....Free; 7½; 7½; 25
Window blinds, paper, of all kinds.20; 27½; 32½; 35
cornices and poles, of all kinds..20; 27½; 27½; 30
Window frames and sash, galvanized steel 10; 25; 27½; 35
Window glass, common or colourless Free; 15; 15; 15
Window shade cloth in the piece, according to material.
Window shades, cut to size or hemmed or mounted on rollers, n.o.p.....20; 30; 30; 40
shade or blind rollers.....15; 25; 25; 30
signs, adhesive.....22½; 27½; 32½; 35
Windows, glass, stained, etc. (ornamental) 20; 27½; 27½; 30
wire.....20; 27½; 27½; 30
Wind-stackers, and threshing machine separators, including baggers, weighers and self-feeders therefore, and complete parts thereof, (no S.T.).....Free; 7½; 7½; 25
Wine, spirits of, n.o.p. (see alcohol ethyl), per gallon.....$5.00; $10.00; $10.00; $10.00
vermouth and ginger and byrrh, containing not more than 40% of proof spirits.80; 80; 80; 80
Wines containing more than 40% proof spirits (see alcohol, ethyl.) per gal. $5.00; $10.00; $10.00; $10.00
Wines, medicinal or medicated; including vermuth and ginger wine containing not more than 40% proof spirit.....80; 80; 80; 80
Wine, prune, not sparkling, when containing not more than thirty-eight per centum of proof spirit .....British Preferential per gallon 25c.
Provided, that six quart bottles or twelve pint bottles be held to contain a gallon for duty purposes under this item.
Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent. or less of proof spirit, whether imported in wood or in bottles, per gal. 55c.; *55c.; 55c.; 55c.
{And for general.....30
{And in addition thereto, for each degree of strength in excess of twenty-six per cent. of proof spirit until the strength reaches forty per cent. of proof spirit...3c.; 3c.; 3c.; 3c.
Wines of the fresh grape of all kinds, except sparkling wines, imported in barrels or in bottles, containing less than 35% proof spirit when the produce or manufacture of of the Union of South Africa, Australia and New Zealand, British Preferential, per gal...20c.
Wine of all kinds, except sparkling wines, containing 35% or over, but not more than 40% of proof spirit, whether imported in wood or in bottles (six quart bottles of twelve pint bottles to be held to contain a gallon), when the produce or manufacture of any South African Customs Union Convention, Australia and New Zealand, British Preferential, per gal.....40c.
Provided for all except sparkling wines, that six quart bottles, or twelve pint bottles shall be held to contain a gallon for duty purposes.
Wines of the fresh grape of all kinds, not sparkling, imported in barrels or in bottles under Most Favoured Nations:
(*a*) containing not more than 23 p.c. proof spirit. Intermediate rate less.....*63.63%
(*b*) for sacramental purposes, containing not more than 26 p.c. proof spirit. Intermediate rate less.....*63.63%
*See wines of all kinds n.o.p.
Wines, sparkling (champagne):
(*a*) In bottles containing each not more than a quart but more than a pint (old wine measure), per dozen bottles $9.30 and for general.....30
Under Australian and South African Trade Agreement, per dozen bottles, (old wine measure).....$7.44
(*b*) In bottles containing not more than a pint each, but more than one-half pint (old wine measure), per dozen bottles $4.65 and for general.....30
Under Australian and South Africa Trade Agreement, per dozen bottles (old wine measure).....$3.72
(*c*) In bottles containing one-half pint each or less per dozen bottles. $2.32, and for general.....30
Under Australian and South Africa Trade Agreement, per dozen bottles (old wine measure).....$1.86
(*d*) In bottles containing over one quart each (old wine measure), per gal. $4.50 and for general.....30
Under Australian and South Africa Trade Agreement, per gal. (old wine measure) ...$3.60
Wire or strip, viz.: Gold, gold-filled, silver, silver-filled, brass or nickel silver, knurled, twisted, figured or with ornamental design rolled or drawn thereon, and wire of nickel silver, plain, in coil or otherwise, when imported by manufacturers of jewellery or ornaments for the adornment of the person,

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

for use exclusively in the manufacture of such articles, in their own factories. Free; 20; 20; 25

Wire, brass, plain 10; 30; 30; 35
tinned 10; 30; 30; 35

Wire, brass, when imported by manufacturers of fourdrinier wires or of paper-machine wire cloth, for use exclusively in their own factories. Free; 15; 15; 35

Wire, brass, whitened spring (see piano material) Free

Wire, of brass, zinc, iron or steel, screw or twisted or flattened or corrugated, for use in connection with nailing machines for the manufacture of boots and shoes, when imported by manufacturers of boots and shoes, to be used exclusively for such purposes in their own factory ..... Free

Wire, of iron or steel:
(*a*) Barbed fencing, coated or not Free; 10; 10; 10
(*b*) Twisted, braided or stranded, including wire rope or cable, coated or not, n.o.p. 15; 25; 25; 25
(*c*) Drawn flat or cold rolled flat after drawing coated or not, n.o.p., not more than .25 inches in width and less than .1875 inches in thickness 7½; 20; 20; 20
(*d*) Coated with zinc or spelter, curved or not, in coils, .144, .104 or .092 inches in diameter, with tolerance not to exceed .004 inches, and not for use in telegraph or telephone lines ..... Free; 10; 10; 10
(*e*) Coated with zinc or spelter, n.o.p. 10; 20; 20; 20
(*f*) Single or several, covered with any material including cable so covered; coated, n.o.p. 15; 30; 30; 30
(*g*) N.o.p. 15; 20; 20; 20
Ex–wire, of rust or acid resisting steel, twisted or stranded, for use exclusively in commercial fishing operations ..... Free; 10; 25; 25

Wire, bronze 10; 30; 30; 35

Wire brushes 15; 30; 30; 40

Wire cable, covered, iron or steel 15; 30; 30; 30

Wire cable, covered, n.o.p. 20; 27½; 27½; 30

Wire cloth, brass or copper (woven) 17½; 22½; 22½; 25
cloth, iron or steel (woven) 25; 30; 35; 35

Wire Cloth, Fourdrinier, of brass or bronze, which, in the condition imported, is manufactured into the form of an endless conveyor belt for use on a paper-making machine, the ends being seamed and the belt finished ready for use 10; 25; 27½; 35

Wire, copper, plain, tinned or plated .. 10; 30; 30; 35

Wire, covered corset, cut to lengths 15; 27½; 27½; 30
doors and windows 20; 27½; 27½; 30
fasteners, shoe lace ..... Free
fence, looms for weaving 10; 25; 27½; 35
woven or welded wire fencing, of iron or steel, from wire not more than .144 inches and not less than .080 inches in diameter, with tolerance not to exceed .004 inches; wire fencing, of iron or steel, coated or not, n.o.p. Free; 12½; 12½; 15
woven or welded wire fencing, of iron or steel, coated or not, n.o.p.; wire cloth or wire netting, of iron or steel, coated or not 20; 30; 35; 35

Wire, for manufacture of mattresses (see steel wire) ..... Free; 5; 5; 7½
nails, n.o.p., per 100 lbs. ..... 40c.; 55c.; 55c.; 60c.
nails, iron or steel, less than 1 inch .. 15; 30; 30; 30
netting, iron or steel 20; 30; 35; 35
of all kinds, n.o.p. 10; 30; 30; 35
work, and manufactures of wire, n.o.p. 10; 25; 27½; 35

Wire, plain twist, galvanized, or not two or more ply 17½; 22½; 22½; 25
phosphor, bronze 5; 7½; 7½; 10
picture or twisted 17½; 22½; 22½; 25

Wire pins, n.o.p. 17½; 27½; 27½; 30
and per lb. 10c; 10c.; 10c.

platinum ..... Free
rods for manufacture of wire (see iron and steel).
rope line, to be used as cables 15; 25; 25; 25
rope, for use exclusively for rigging of ships and vessels, under regulations by the Minister (wire rope not classed as rigging when used as cables, as tow lines, or for moving or holding the ship) ..... Free
rope, iron or steel, n.o.p. 15; 25; 25; 25
screens 20; 27½; 27½; 30

Wire, steel, flat, of number sixteen gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use exclusively in the manufacture of such articles in their own factories. Free; 5; 5; 5
steel, valued at not less than two and three-quarter cents per pound when imported by manufacturers of rope for use exclusively in the manufacture of rope ..... Free; 5; 5; 7½

Wire stitchers and staplers, hand or power and parts but not including motive power 10; 5; 27½; 35

Wire, stranded, 2 or more strands 9, 12 and 13 gauge galvanized or not 17½; 22½; 22½; 25

Wire, tungsten, molybdenum and copper clad or nickel copper and steel, when imported by manufacturers for use in their own factories in the manufacture of metal filaments for electric lamps ..... Free

Wire, twisted, braided or stranded, including wire rope and wire cable, coated or not, n.o.p. 17½; 22½; 22½; 25

Witch Hazel, crude, non-alcoholic Free; 17½; 25; 25
alcoholic, under 40% spirits, per gal (see Med. prep.) 60; 60; 60; 60
over 40%, per gal. $3.00 and 30; 30; 30; 30

Wood alcohol (see alcohol, ethyl), per proof gallon $5.00, $10.00; $10.00; $10.00
blocks or sticks, rough, hewn or sawn only ... Free

Wood—Billets of, not further manufactured than rough turned to dowel form, when imported by manufacturers of baseball bats for use exclusively in the manufacture of baseball bats in their own factories Free; Free; 10; 10

Wood, blocks of, hollow, for making artificial limbs ..... Free

Wood carvings (furniture) 15; 32½; 37½; 45
cork, unmanufactured ..... Free
cork, m'f'rs. of, n.o.p. ... Free; 17½–10%; 17½; 20
Wood, for flooring, mosaic. 17½; 20; 22½; 25
Wood furniture, in parts or finished 15; 32½; 37½; 45

Wood, sawn boards, planks and deals planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved, n.o.p. 17½; 10; 22½; 25

Wood, hardwood flooring, tongued and/or grooved, or jointed, viz.:—beech, birch, maple and oak 17½; 17½; 22½; 25
manufactures of, n.o.p 17½; 20; 22½; 25

Wood, lumber, planks, boards of, sawn, split or cut, dressed on one side only ..... Free

Wood mantels, with or without mirrors 15; 32½; 37½; 45
matches 17½; 20; 22½; 25
mouldings, all kinds 17½; 22½; 22½; 25
naphtha (see alcohol, ethyl), per proof gal. $5.00; $10.00; $10.00; $10.00
oils, China ..... Free
paving blocks 17½; 20; 22½; 25
pulp ..... Free; Free; 22½; 25

Wood naptha, preparation made from, when imported by manufacturers for use only in their own factories in the coating of imitation leather 5; 7½; 7½; 10

Wood sawdust ..... Free
screws of iron or steel 15; 30; 25; 30
screws, brass or copper, n.o.p. .. 22½; 30; 30; 35
Wood shingles ..... Free

Wood shingles, creosoted.....17½; 20; 22½; 25
Wood spirit (see alcohol, ethyl), per proof gal. $5.00, $10.00; $10.00; $10.00
Wood, stirrups of.....Free
ten pin blocks of, in the rough, when used in the m'f'g. of ten pins.....5; 7½; 7½; 10
Wood, timber, lumber, planks, etc., sawn or split only.....Free
veneers, see veneers.
Wood veneers, single-ply, sliced or rotary cut, of rosewood, mahogany, walnut, oak or Spanish cedar, not over 5/16 in. in thickness, not taped or jointed.....Free; 10; 10; 10
Wood veneers, single-ply, sliced or rotary cut, of wood, n.o.p. not over 5/16 in. in thickness, not taped or jointed.....10; 20; 20; 20
Wood veneers of wood of any kind, not over 5/16 in. in thickness, taped or jointed....15; 25; 25; 25
Wood veneers, plywood, made of two or more layers of veneer or lumber of wood, glued or cemented together, but not further manufactured.....17½; 22½; 30; 35
Wood, viz:—Australian blackwood, walnut, silky oak, silkwood, black bean, maple, Tasmanian myrtle and eucalyptii, single ply and not over 1/32 of an inch in thickness.....10; 12½; 12½; 15
Under Australian Treaty.....Free
Wooden doors of a height and width not less than 6 feet and 2 feet respectively.Free; 22½; 22½; 25
Wooden doors, n.o.p.....17½; 20; 22½; 25
Woods, for dyeing or tanning.....Free
Wool and hair of camel, alpaca, goat, and other like animals, not further prepared than combed per lb.....Free; 10c; 10c; 15c
New Zealand and South Africa.....Free
blankets, household, n.o.p., not to include automobile rugs, steamer rugs nor like articles.....20; 30; 30; 35
and per lb. 5c.; 25c.; 25c.; 30c.
Wool clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of wool, or similar animal fibres, but of which the component of chief value is not silk nor artificial silk, n.o.p.; fabrics coated or impregnated, composed wholly or in part of yarns of wool or hair, but not containing silk nor artificial silk, n.o.p.....30; 40; 40; 40
and per lb. —; 32½c.; 32½c.; 35c.
clothing, women's and children's outer garments, wholly or in part of wool or similar animal fabrics but of which the component of chief value is not silk, nor artificial silk
30; 32½; 40; 40
and per lb. —; —; 32½c.; 35c.
Wool surgical dressing.....10; 20; 25; 35
Wool woven fabrics composed wholly or in part of yarns of wool or hair, n.o.p....22½; 35; 35; 40
and per lb. 12c.; 30c.; 30c.; 35c.
Provided, however, that the sum of the specific and *ad valorem* duties imposed by this item on imports under the British Preferential Tariff shall not be in excess of 50 cents per pound.
woven fabrics, composed wholly or in chief part by weight of wool or hair, not exceeding in weight 6 ozs. to the square yard, when imported in the gray, unfinished state for the purpose of being dyed and finished in Canada.....17½; 25; 25; 30
and per lb. 7½c.; 17½c.; 17½c.; 20c.
woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight four ounces to the square yard, when imported in the gray or unfinished condition, for the purpose of being dyed or finished in Canada..Free; 25; 25; 30
and per lb. —; 17½c.; 17½c.; 20c
Italian linings or of cotton and wool
Free; 20; 20; 25
lamb's, surgical dressing.....10; 20; 25; 35
manufactures of, n.o.p.....30; 40; 40; 40
and per lb. —; 32½c.; 32½c.; 35c.
mineral, not asbestos or steel.....Free; 25; 25; 25
rags.....Free
and worsted ready-made clothing (wholly or in part of wool.....30; 40; 40; 40
and per lb. —; 32½c.; 32½c.; 35c.
shoddy (see waste).....7½; 10; 10; 12½
steel.....Free; 15; 15; 20
undershirts and drawers, knitted n.o.p.
20; 35; 35; 45
and per lb. —; 25c.; 25c.; 30c.
Wool, such as grown in Canada, viz.: Leicester, Cotswold, Lincolnshire, Southdown combing wools, or wools known as lustre wools and other like combing wools, not further prepared than combed,
per lb. Free; 10c.; 10c.; 15c
waste, machined, etc. (see waste).7½; 10; 10; 12½
waste, garnetted, in the white when imported by manufacturers of woolen goods for use exclusively in their own factories.....Free
Works of art in bronze, cast from models made in Canada and designed by sculptors domiciled therein, under regulations by the Minister of Customs.....Free
Worsted fabrics, etc., to be finished in Canada (see dress goods).
Worsted tops, not further prepared than combed
per lb..Free; 10c.; 10c.; 15c.
Worsted yarn, wool, n.o.p., not containing silk nor artificial silk.....15; 20; 20; 22½
and per lb. 6c.; 20c.; 20c.; 22½c.
Wrappers (advertising), per lb.
5c.; 12½c.; 12½c.; 15c.
duty not less than —; 27½; 27½; 35
Wringers, clothes, for domestic use, and parts thereof.....20; 25; 30; 35
Writing desks—fancy.....15; 32½; 37½; 45
furniture.....15; 32½; 37½; 45
ink.....15; 22½; 22½; 25
slates, school.....Free; 22½; 22½; 25

X

Xanthates, used in the process of concentrating ores, metals or minerals.....Free
X-ray apparatus and parts thereof
Free; Free; Free; Free
X-ray developing hangers, iron or steel
10; 25; 27½; 35
X-ray viewing clips, nickel plated.17½; 30; 33⅓; 45
Xylol.....15; 17½; 25; 25
Xylite collars, cuffs.....Free; 20; 20; 25
Xylite in sheets, bars, lumps, rods or blocks, not further manufactured than moulded or pressed.....Free

Y

Yachts (see vessels).....15; 25; 25; 25
Yams (see potatoes).
Yardsticks, printed or not.....15; 25; 25; 30
Yarn, Angora, made from the hair or fur of Angora rabbits.....15; 20; 20; 22½
and per lb. 6c.; 20c.; 20c.; 22½c.
yarn, jute or hemp, plain, dyed, or colored, when imported by manufacturers for use exclusively in their own factories for weaving purposes, or for insulating wire.Free; 10; 10; 15
coir.....Free
Yarns and warps, composed wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, imported by manufacturers for use exclusively in their own factories
10; 17½; 17½; 20
and per lb. 5c.; 15c.; 15c.; 17½c.
Yarns and warps, wholly of thrown silk in the gum.....10; 12½; 12½; 15
Yarns, rovings and warps, wholly of spun silk, generally known as schappe or bourette, not more advanced than singles..10; 12½; 12½; 15
Yarns, wholly of artificial silk, not more advanced than singles—see Warps.
Yarns, wholly or in part of silk or other synthetic fibres produced by chemical process, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes 15; 22½; 22½; 25
Yarns, wholly or in part of artificial silk or other similar synthetic fibres produced by chemical processes, n.o.p.—see Warps.
Yarns and warps, wholly of thrown silk in the gum, rovings, yarns and warps, wholly of

For explanation of rates, etc., see page 589. See also War Exchange Conservation Act, page 597 for items which are prohibited importation and for modification of preferential rates.

spun silk, not coloured, imported by manufacturers for use exclusively in their own factories for knitting underwear, for weaving or for the manufacture of silk thread
Free; 7½; 7½; 10

Yarns, wholly of vegetable fibre, other than cotton, imported by manufacturers for use exclusively in their own factories in weaving fabrics or insulating wire..... Free; 10; 10; 15

wholly of linen, imported by manufacturers, for use exclusively in their own factories for weaving or braiding into fabrics
Free; Free; Free; 15

Yarns, wholly of cotton, mercerized, No 40 and finer, imported under regulations prescribed by the Minister, for sale to manufacturers, to be further manufactured in their own factories.....Free; 22½; 25; 25

Yarns, cotton sewing thread.....7½; 12½; 15; 20

Yarns, wholly of cotton, coarser than number 40, but exceeding number 20, not more advanced than singles; cotton sewing thread yarn, and crochet, knitting, darning and embroidery yarn, in hanks, imported by manufacturers who manufacture cotton sewing thread, and crochet, knitting, darning and embroidery cottons for use exclusively in their own factories in the manufacture of these materials.7½; 15; 15; 20

Yarns, cotton, not more advanced than singles, wholly or partially covered with metallic strip, generally known as tinsel thread
15; 20; 22½; 25
and per lb. —; 3c.; 3½c.; 4c

Yarns, composed wholly of hair or of hair and any vegetable fibre, imported by manufacturers for use in their own factories.
Free; 17½; 17½; 20
and per lb.....—; 15c.; 15c.; 17½c

Yarns, pulp or fibreboard, in squares or oblong sheets, when imported by manufacturers for use exclusively in their own factories in the manufacture of tubes and cones for the winding of yarns thereon.....Fre

Yarns, rovings and warps of spun artificial silk or similar synthetic fibres produced by chemical processes, not colored, imported by manufacturers for use exclusively in the manufacture of cut pile fabrics, in their own factories.....Free; 30; 30; 35
duty not less than per lb.....—; 28c; 28c; 28c

Yarns, rovings and warps wholly of jute, not more advanced than singles, n.o.p., not to contain silk, artificial silk nor wool.
Free; 17½; 17½; 25

Yarns, rovings and warps, wholly of jute, including yarn twist, cords and twines generally used for packaging and other purposes, n.o.p.....25; 30; 30; 32½

Yarns, wholly of cotton, covered with a double layer of metallic strip in single strand only, when imported by manufacturers for use exclusively in the manufacture of electrical conduits in their own factories.....—; 15; —; —
When from the United Kingdom, 7½% less specific duty of 3½c. per lb.

Yarns, wholly or in part of vegetable fibres, not more advanced than singles, n.o.p., not to contain silk, artificial silk nor wool
12½; 17½; 17½; 25

Yarns, wholly or in part of vegetable fibres, n.o.p., not to contain silk, artificial silk nor wool.....17½; 22½; 22½; 25

Yarns, wholly of cotton, No. 40 or finer, for manufacture of mercerized cotton yarns.
Free; 15; 15; 15

Yarns, wholly or in part of certified silk, n.o.p. including threads, twists for sewing, not to contain silk produced wholly from cellulose acetate.....7½; 30; 30; 35
but not less than per lb. —; 28c.; 28c.; 28c.

Yarns and warps, wholly of cotton, number eighty and finer, two-ply, gassed, of a class or kind not made in Canada, imported by manufacturers of woven fabrics for use exclusively in their own factories in the production of woven fabrics.....Free; 15; 10; 15

Yarns, composed wholly or in part of wool, or hair, but not containing silk or artificial silk, n.o.p..... 15; 20; 20; 22½
and per lb. 6c.; 20c.; 20c.; 22½c.

Yarns, mohair or alpaca, imported by manufacturers of cut pile fabrics for upholstery purposes for use exclusively in the manufacture of such cut pile fabrics, in their own factories.....Free; 10; 10; 12½

Yarns, vistra, more advanced than singles or coloured—see Warps.

Yarns, vistra, not more advanced than singles, not coloured, see Warps.

Yarns wholly of linen imported by manufacturers for use exclusively in their own factories for weaving or braiding into fabrics
Free; Free; Free; 15

Yeast cakes, the weight of the package to be included in the weight for duty per pound.
Free; 5c.; 5c; 6c

Yeast, compressed, in bulk or mass of not less than fifty lbs. per lb.....Free; 2½c.; 2½c.; 3c.

Yeast, compressed, in packages weighing less than fifty pounds, the weight of the package to be included in the weight for duty, per pound.....Free; 5c.; 5c.; 6c.

Yellow metal, in bolts, bars and sheets, adapted for use in the construction or repairs of vessels.Free

Yokes of white or cream colored lace, cotton or linen.....20; 27½–20%; 27½; 30
and per lb. —; 3½c.–20%; 3½c.; 4c.

Yolk, egg, frozen or otherwise prepared, n.o.p., whether or not preserved with sugar or other material, per lb.....5c.; 10c.; 10c.; 11c.
From New Zealand per lb.....5c.
From Australia per lb.....4c.

Yolk, egg, dried, evaporated, desiccated or powdered, whether preserved with sugar or other material.....10; 25; 25; 30

Z

Zinc anodes.....5; 7½; 7½; 10
battery.....15; 25; 25; 27½
chloride of.....Free; 20; 20; 20

Zinc, concentrated aluminized.....15; 20; 22½; 25

Zinc discs and slugs, when imported by manufacturers of electric storage batteries for use exclusively in the manufacture of seamless cups or shells for such batteries in their own factories.....Free; 10; 10; 25

Zinc discs and slugs, etc.—same as above—for electric dry batteries.....—; Free; —; —
halftones and etchings.....10; 15; 15; 20

Zinc dust, sheets and plates, sal ammoniac skimmings, and seamless drawn tubing of zinc.Free

Zinc spelter, and zinc in blocks, pigs, bars, and rods, per lb.....Free; Free; Free
Exempt from 3% Special Excise Tax and War Exchange Tax.

Zinc in sheets in circular form, 30 inches and over.....Free

Zinc in sheets, nickel plated on one side only
15; 20; 22½; 25
in sheets, nickel plated on both sides
17½; 30; 33⅓; 45
in sheets, perforated.....15; 20; 22½; 25

Zinc manufactures of n.o.p.;.....15; 20; 22½; 25

Zinc plates (engravers').....10; 15; 15; 20
scrap.....15; 20; 25; 25
stearine.....15; 20; 25; 25
sulphate of.....Free; 20; 20; 20
white.....Free; 15; 15; 15

Zinc plates for marine boilers.....15; 20; 22½; 25

Zinc plates, n.o.p. per lb.....¾c.; 1c.; 1c.; 1c.

Zinc wire, for boots and shoes (see wire).....Free
wire, n.o.p.....10; 30; 30; 35

Zirconium oxide.....Free; 5; 5; 7½

Zylonite or xylite collars and cuffs. Free; 20; 20; 25
sheets, lumps, blocks, rods or bars, not further manufactured than moulded or pressed for Canadian manufacture.....Free

Zylophane, transparent, from cellulose and similar to cellophane.....20; 30; 30; 35

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The publishers do not vouch for the responsibility of the brokers in this list; but care has been taken to include only names of established offices.

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SCHEDULE "B"

GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION.

Goods.	When Subject to Drawback and portion of Duty (not including special duty or dumping duty) payable as Drawback.
Bituminous coal	When imported by proprietors of coke ovens and converted at their coke ovens into coke for use in the smelting of metals from ores and in the melting of metals....99%
Bituminous coal, imported on or after March 23rd, 1935.	(*a*) When converted into coke to be sold....50% (*b*) When converted into coke to be sold; provided that not less than thirty-five per centum, by weight, of the bituminous coal so used, as covered by each drawback claim, was mined in Canada..99% Provided that drawback payable under this Item is in lieu of drawback payable under any other item.
Bituminous coal	When pulverized by proprietors of rolling mills for heating iron or steel for use only in the production of rolled iron or steel at their rolling mills....99%
Bituminous coal	When used in evaporating or melting salt produced in Canada; provided no drawback under this item shall be payable on coal used in producing salt or brine when such salt or brine is further manufactured than salt mentioned in items 40, 41, 42 and 42A..99%
Bituminous Coal, imported on or after 1st April, 1942	When converted into coke to be sold; provided that to the satisfaction of the Coal Administrator the maximum quantity of Canadian mined coal which can be transported to coking plants operating under the benefit of Order-in-Council P.C. 3637 is included in the bituminous coal so used as covered by each drawback claim....99% Provided also that drawback payable under this item is in lieu of drawback under any other item.
Bookbinders' cloth	Woven fabrics manufactured for covering the outside of books, of a class or kind not made in Canada, when used by bookbinders in binding books in their own factory....99%
Charcoal	When used for the smelting of metals from ores....99%
Cloths, of wool, cotton, silk, ramie or unions, fifty inches or over in width and weighing not more than seven ounces per square yard not rubbered or made waterproof.	When used in the manufacture of mackintosh clothing....50%
Cotton velveteen and cotton-back silk-pile velvet.	When imported under the British Preferential Tariff and used exclusively in the manufacture of fancy boxes or cases....99%
Copper in blocks, ingots, pigs or bars.	When used in the manufacture of rods for use only in the manufacture of trolley, telegraph and telephone wires, electric wires and electric cables....99%
Cotton seed oil	When used in the manufacture of liquid annatto....99%
Fabrics of silk and satin, embroidered or embossed chiffon, casket gimps and fringes.	When used in the manufacture of burial caskets and burial robes.65%
Fire brick	When used by manufacturers of iron or steel in the construction or repair of a blast furnace or rolling mill furnace....99%
Flat spring steel, steel billets and steel axle bars.	When used in the manufacture of springs and axles for vehicles other than railway or tramway vehicles....99%
Galvanized wire netting, of a class or kind not made in Canada.	When used in traps for the fisheries....99%
Glass in sheet and in plate	When used in the manufacture of bent plate glass, bent sheet glass, and silvered mirror plate....50%
Glass tubing	When used for the manufacture of glassware and other scientific apparatus for laboratory work in public hospitals....99%
Hats and caps and linings	Fabrics, woven in the web, when used in the manufacture of linings for hats and caps, and in the manufacture of hat shapes and bonnet shapes made from buckram....99%
Hemp bleaching compound and ingredients thereof.	When used in the manufacture of rope....99%
Hot rolled hexagon bars of Bessemer steel not being of greater value than 4 cents per pound.	When used in the manufacture of cold drawn bars....99%
Hot rolled hexagon iron or steel bars	When used in the manufacture of cold drawn or cold rolled iron or steel bars....60%
Lapwelded tubing of iron or steel, not less than four inches in diameter, threaded and coupled or not; iron or steel couplings therefor and complete parts of such couplings.	When used in casing water, oil and natural gas wells or for the transmission of natural gas under high pressure from gas wells to point of distribution....50%
Leather for manufacturing gloves and mitts	Mentioned in tariff item 604 on which duty was paid at the rates of duty set forth in said item, when used in the manufacture of gloves and mitts....33⅓%
Machinery, new or used, of a class or kind not made in Canada.	When imported by manufacturers of automobiles and motor vehicles or of automobile and motor vehicle parts to be used in the production of such automobiles and motor vehicles or automobile and motor vehicle parts....99%

GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION

Goods.	When Subject to Drawback and portion of Duty (not including special duty or dumping duty) payable as Drawback.
Materials	When used by manufacturers of malleable iron castings or steel shafting for use exclusively in the manufacture of such articles for use in the manufacture of goods enumerated in Tariff Items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409o and 439c..80%
Materials	When used in the manufacture of containers for articles entitled to entry under Tariff Item 219a.....99%
Materials	When used in the manufacture of articles entitled to entry under tariff item 442 (articles used in cost of manufacturing) when such articles are sold to manufacturers to be used as specified in said item. ..80%
Materials, including all parts	When entering into the cost of cyanide of potassium and cyanide of sodium.....99%
Materials	When used in the manufacture of articles entitled to entry under tariff item 411, 411a (machinery for sawing lumber) not including saws, and articles entitled to entry under tariff item 410 l, when such articles are used as specified in said items.....60%
Materials, including all parts	When used in the manufacture of goods enumerated in tariff items 538a..... 99%
Materials	When used in the manufacture of articles entitled to entry under tariff item 410b, 410z, when such articles are used as specified in said item.....70%
Materials	When imported by manufacturers of hat sweats and hatters' tips and sides and used in the manufacture of such articles in their own factories.....99%
Materials	(*a*) When used in the manufacture of articles enumerated in tariff item 236.....50% (*b*) When imported under the British Preferential Tariff and used exclusively in the manufacture of articles enumerated in Tariff item 236.....99%
(*b*) Woven fabrics, wholly of cotton, not bleached, mercerized nor coloured, weighing not more than seven and one-half pounds per one hundred square yards. Materials, including all parts	When used in the manufacture of goods enumerated in tariff item 440k (engines used in the fisheries).....50%
Materials	When used in the manufacture of articles entitled to entry under tariff item 663b (articles which enter into the cost of the manufacture of fertilizers, when imported for use exclusively in the manufacture of fertilizers) when such articles are sold to manufacturers to be used as specified in said item.....99%
Materials	When used in the manufacture of articles enumerated in tariff item 410e 99%
Materials, including all parts	When used in the manufacture of marking gauges, levels, planes or hand tool scrapers, spoke shaves, try squares, bevels, measuring tapes of metal, rules, forged wire rope sockets, lathe dogs, tool holders, forged clamps, chain pipe wrenches; provided that no drawback shall be paid under this item unless at least 50% of the cost of producing the finished article has been incurred in Canada; and provided further that no drawback under this item shall be payable more than once on any article.....60%
Materials, including all parts	When used in the production of engines for use exclusively in the equipment of aircraft.....60%
Materials, including all parts, when imported prior to July 1, 1932	When used in the manufacture of aircraft, not including engines; provided that no drawback shall be paid for this item unless at least 50% of the cost of producing the finished article has been incurred in Canada.....60%
Oil	When used in the manufacture of manilla rope, not exceeding one and one-half inches in circumference, when used exclusively in the fisheries.....99%
Oil, fuel, and other articles not machinery.	When entering into the cost of binder twine manufactured in Canada.....99%
Paper of all kinds	When used by the publisher or printer in Canada in the production of periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together.....75%
Plate glass	Polished, of a class or kind not made in Canada, when used in the manufacture of safety or non-shatterable glass, or otherwise laminated..... 99%
Rhinestones, settings for rhinestones, metal spots and beads	When imported by manufacturers of dress trimmings and used exclusively in their own factories in the manufacture of dresses and dress trimmings.....99%
Rolled hexagon iron or steel bars	When used in the manufacture of cold drawn or cold rolled iron or steel bars.....60%
Rolled round wire rods in the coil, of iron or steel, not over .375 inches in diameter.	When imported under the British Preferential Tariff and used in the manufacture of galvanized iron or steel wire, curved or not .144, .104 or .092 inches in diameter with tolerance not to exceed .004 inches but not when such wire is for use in telegraph or telephone lines.....99%

GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION

Goods	When Subject to Drawback and portion of Duty (not including special duty or dumping duty) payable as Drawback.
Rolled round wire rods in the coil, of iron or steel, not over .375 inch in diameter.	When imported under the British Preferential Tariff and used in the manufacture of wire of iron or steel, coated with zinc or spelter, curved or not, in coils, not more than .144 inch and not less than .080 inch in diameter, with tolerance not to exceed .004 inch, when such wire is used by manufacturers of barbed fencing wire or of wire fencing for use exclusively in the manufacture of barbed fencing wire or of wire fencing, in their own factories.....99% Provided that drawback payable under this item is in lieu of drawback payable under any other item.
Seamless iron or steel tubing over four inches in diameter; iron or steel couplings therefor and complete parts of such couplings.	When used in transmission of natural gas under high pressure from gas wells to points of distribution.....50%
Spiral spring steel.....	When used in the manufacture of railway spiral springs.....99%
Stearine and caseine.....	When used in the manufacture of leather.....99%
Steel.....	When used in the manufacture of files, augers, auger bits, bit braces, hammers, wrenches or hatchets.....60%
Steel.....	When used in the manufacture of cutlery and stove trimmings..99%
Steel.....	When used in the manufacture of scythes, reaping hooks, hay or straw knives, hoes, agriculture forks, hand rakes, axes and windmills.....99%
Steel.....	When used in the manufacture of skates and bicycle chains.....40%
Steel billets.....	When used in the manufacture of seamless pipes, tubes and flues mentioned in items 399 and 410D; no drawback shall be paid under these items when entered under General Tariff of Schedule A..99%
Steel sheets, hot or cold rolled or coated with lead or with lead and tin .064 inches to .022 inches in thickness, 20 to 42 inches in width and 50 to 120 inches in length.	When used in the manufacture of stampings for automobiles....99%
Sugar.....	Raw sugar produced in the British Empire, or sugar refined in Canada from raw sugar produced in the British Empire, for use in Canadian manufacture of wine..... 99%
Woven fabrics in the web.....	When used in the manufacture of linings for hats and caps, and in the manufacture of hat shapes and bonnet shapes made from buckram.....99%
Woven fabrics, wholly of cotton, not bleached, mercerized or coloured, weighing not more than seven and one half pounds per one hundred square yards.	When imported and used exclusively in the manufacture of articles enumerated in tariff item 236.....99%

DRAWBACK ON SHIPS' STORES

A drawback equal to the customs duty paid may be allowed on ships' stores delivered for British and foreign warships and telegraph cable ships, for transports owned, chartered or controlled by the British Admiralty, and for ships proceeding on an ocean voyage outside of Canada, for use on board thereof: Provided that the Minister of National Revenue shall define and limit the kind, quantity and class of goods which may be so delivered as ships' stores, and that such stores or any part thereof shall not be relanded, sold or disposed of in Canada, without due entry and payment of duty.

A drawback equal to the customs duty paid may be allowed on ships' furnishings or equipment, articles used in the manufacture of ship's furnishings or equipment, and on goods commonly known as ships' chandlery, supplied to vessels (*a*) plying on transoceanic routes, (*b*) bound from a port on the Atlantic coast to a port on the Pacific coast and vice versa, and (*c*) bound for ports south of the line of the Tropic of Cancer.

A drawback equal to the Customs duty and tax paid may be allowed on anti-fouling and anti-corrosive paints used on any ship undergoing repairs in a Canadian port, and then proceeding on a voyage to a port outside Canada.

Such claims for drawbacks shall not be paid unless the duty and tax have been paid on the said goods within three years immediately preceeding date of delivery to the vessel and claim for drawback substantiated upon oath before a Collector of Customs and Excise, in approved form, to the satisfaction of the Minister of National Revenue, within six months thereafter.

DRAWBACK ON GOODS USED IN THE ORIGINAL CONSTRUCTION OF SHIPS OR VESSELS BUILT IN CANADA

When imported goods on which Customs duties have been paid are used in the original construction of,

(*a*) Ships or vessels having within themselves the power of independent navigation either by means of sails, steam or other motive power; or

(*b*) barges or scows built of iron or steel and measuring over one thousand tons gross tonnage; there may, subject to certain conditions, be allowed a drawback of 99% of the Customs duties paid thereon:

The claimant for drawback shall be in all cases the builder of the ship or vessel.

Duties must have been paid on the goods within three years of the date of filing the claim.

DRAWBACK ON GOODS IMPORTED INTO CANADA AND EXPORTED THEREFROM

The following regulations have been established by Order in Council (P.C. 75/2570) dated April 2nd, 1942, under the provisions of Section 3 of the War Measures Act:

When imported goods on which duties and/or taxes have been paid are exported from Canada, there may, subject to the following conditions and for the duration of the war, be allowed a drawback of ninety-nine per cent of the duties and/or taxes paid thereon:—

1. The drawback shall be paid to exporter of the goods.

2. Whole packages of goods as imported may be broken and part only thereof exported, but no use shall have been made in Canada of the goods exported;

3. The quantity and identification of such goods imported and exported and the amount of duties and/or taxes paid thereon shall be ascertained;

4. Claims for drawback submitted on and after the 1st day of April, 1942, shall not cover goods exported for a period of more than twelve consecutive months and must be filed with the Collector and complete evidence attached thereto within a period of six months from the date of the last export entry covered by the claim. Such drawback claims shall not be paid unless the duties and/or taxes have been paid on the goods within three years of the date of exportation thereof, nor unless the entered value for duty of the goods exported, on which claim is made, is in the aggregate more than fifty dollars;

5. Claims for drawback shall be made under oath before a Collector, Justice of the Peace or Commissioner for taking Oaths, in such form as the Minister shall prescribe and shall, before payment, be verified to the satisfaction of the Minister, who may require, in any case, the production of such further evidence, in addition to the usual averments, as he deems necessary to establish the bona fides of the claim;

6. Upon the exportation of goods entitled to drawback, export entries, in triplicate, in the usual form (with the words "subject to Drawback" marked on the face), shall be filed with the Collector at the port of exit from Canada, naming the conveyance by which and the country or place to which the goods are to be exported and fully describing the kind and quantity thereof and also the marks and numbers on the packages;

7. The following documents shall be delivered with the claim for drawback:—

(*a*) A copy of the import entry showing payment of duties and/or taxes on the goods imported and exported, on which drawback is claimed. If a copy of the import entry, however, has been furnished with a previous claim for drawback, it will be sufficient to "refer" to such copy and indicate the claim to which it was attached, without furnishing a further copy of the entry;

(*b*) A certified true copy of the export invoice;

(*c*) A copy of the export entry, duly numbered and certified by the Collector at the port of exit where the goods were entered for exportation from Canada;

(*d*) A certificate of importation, sale or transfer, in form prescribed by the Minister, when the claimant entitled to drawback is not the importer of the goods.

9. Drawback is not payable in respect of Customs penalties imposed on imported goods.

Detailed information may be obtained at District Drawback Offices located at Halifax, N.S., Saint John, N.B., Montreal, P.Q., Ottawa, Oshawa, Toronto, Hamilton, London and Windsor, Ont. Winnipeg, Man., and Vancouver, B.C.

SCHEDULE "C"

PROHIBITED GOODS

In addition to the following list see also WAR EXCHANGE CONSERVATION ACT, 1940, on page 597

All goods shipped from or the produce of enemy or proscribed territories are prohibited importation unless released by the Custodian of Enemy Property, Department of the Secretary of State.

"Aspirin," so marked by trade name.

Books, printed paper, drawings, paintings, prints, photographs or representations of any kind treasonable or seditious, or of an immoral or indecent character

Bees, importation into Canada of bees, used or second-hand hives, or raw hive goods or products, except honey or wax. To prevent further introduction of foul brood and other diseases, combs, second-hand hives and bee supplies. Bees imported in combless packages, unless accompanied by certificate, stating that the food supplied and carried in the package is free from disease.

Reprints of Canadian Copyrighted Works, and reprints of British Copyrighted Works which have been copyrighted in Canada.

Coin, base or counterfeit.

Oleomargarine, butterine or other similar substitutes for butter, and process butter or renovated butter.

Tea adulterated with spurious leaf or with exhausted leaves or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.

Goods manufactured or produced wholly or in part by prison labour or which have been made within or in connection with any prison, jail or penitentiary; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person firm or corporation, or when such goods were originally purchased from or transferred by any such contractor.

Animals suffering from any contagious disease.

Metallic trading checks in circular form.

Any goods— (*a*) which, if sold, would be forfeited under the provisions of Part VII of the Criminal Code; or, (*b*) Manufactured in any foreign state or country which bear any name or trade mark which is or purports to be the name or trade mark of any manufacturer, dealer or trader in the United Kingdom or in Canada unless such name or trade mark is accompanied by a definite indication of the foreign state or country in which the goods were made or produced:

Provided that for the purposes of this item if there is on any goods a name which is identical with or a colourable imitation of the name of a place in the United Kingdom or in Canada, or in any other British country, such name, unless it is accompanied by the name of the state or country in which it is situate shall unless the Minister decides that the attaching of such name is not calculated to deceive, (of which matter the Minister shall be the sole judge), be treated as if it was the name of a place in the United Kingdom or in Canada or in any other British country.

Automobiles and motor vehicles (used or second hand), all kinds, manufactured previous to the calendar year in which importation into Canada is sought to be made. Tariff Items 702 and 705A, 706, 707 or 708 or under tourists' or travellers' vehicle permit; bona fide purchased before the 1st day of June, 1931, by consumers for their own use and not for sale; or forfeited or confiscated for any offence under the customs regulation; or left by bequest, or a bona fide settler on a first arrival, but not entitled to entry free of duty under Tariff Item 705A are alone exempt.

Used or second-hand aeroplanes and aircraft of all kinds:

Provided that this item does not affect in any manner aeroplanes and aircraft:

(*a*) Imported under tariff item 707 and 708, or engaged solely in international traffic, or brought in by non-resident tourists for temporary use under permit issued by the Department of National Revenue.

(*b*) Bona fide purchased on or before the twenty-second day of March, 1933, by consumers for their own use and not for re-sale.

(c) Forfeited or confiscated for any offence under the customs laws, the air regulations or the laws of any province of Canada.

(d) Imported by the Department of National Defence for military purposes.

Posters and handbills depicting scenes of crime or of violence.

Stallions and mares of less value than fifty dollars each.

White phosphorus matches.

Perfumes imported for sale bearing thereon or on the containers thereof the name or trade mark "Coty" the authographic signature "Coty" or the word "Styx."

Common mongoose (Herpestes griseus) or mongoose of any kind;

Common mynah, Chinese mynah. Crested mynah, or any other species of the Starling family (Sturnidæ);

Java sparrows, rice bird, nutmeg finch; or other species of the weaver bird family (Ploceidæ):

European Chaffinch (Frigilla coelebs);

Great titmouse (Parus major).

Used or second-hand periodical publications:

Provided that this item does not affect in any manner periodical publications:

(a) Sent, gratis, to Canada for charitable purposes.

(b) Sent to persons in Canada as casual donations by friends abroad.

(c) Imported for personal or for institutional use, and not for resale.

(d) Imported by or for paper mills for use as stock n the manufacture of paper.

Used or second-hand mattresses or materials therefrom:

Provided, that this item does not affect in any manner:

(a) Mattresses imported under Tariff Items 704, 705, 706, 707, 708, or under tourists' or travellers' vehicle permits.

(b) Materials from used or second-hand mattresses, when imported after naving been cleaned and fumigated, under such regulations as the Minister may prescribe, accompanied by such certificates as he may designate.

Vaseline—Goods imported for sale, bearing thereon or on the container the word or trademark "Vaseline."

Smoke screen apparatus for use on motor vehicles or on water borne craft of all kinds.

Aigrettes, egret plumes, or so called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins of wild birds, either raw or manufactured; but this provision shall not apply to:—

The feathers or plumes of ostriches,—

The plumes of the English pheasant and the Indian peacock,—

The plumage of wild birds of groups recognized as game birds in any Canadian game law, and for which an open season is provided thereunder,—

The plumage of birds imported alive, nor to specimens etc., imported under regulations of the Minister of National Revenue for any natural history or other museum, or for scientific or educational purposes.

PACKAGES

The following Items show the approximate value for duty on packages of their respective goods, when value of packages is not mentioned on the invoice presented for entry.

Alcoholic Liquors, viz.:—

Absinthe, brandy, cordials, gin, whisky, etc., in wood, each, drums, $8.00; puncheons, $6.00; pipes, $6.00; vats, iron hoops, $6.00; vats, brass hoops, $8.00; ½ vats, iron hoops, $4.00; ½ vats, brass hoops, $6.00; ¼ vats, iron hoops, $3.00; ¼ vats, brass hoops, $4.00; hogsheads, $4.00; ½ casks, $3.00; octaves, $1.50; ½ octaves, $1.00; ¼ octaves, 75 cents.

Ale, beer and porter, in wood, each, hogsheads, $4.00; barrels, $3.00. In bottles, per dozen quarts, 25 cents; pints, 20 cents; splits, 20 cents.

Beef and pork, barrel of 200 lbs., galvanized hoops, $1.80; black hoops, $1.60; ½ bbl., galvanized hoops, $1.60; black hoops, $1 50.

Brandy, rum, whisky, wine, and champagne, etc., in bottles or flasks, per dozen pints, 30 cents; with cups, 40 cents; quarts, 40 cents; decanters, $2.00; demijohns, $1.00; phials, 8 cents; ½ pints, 20 cents. In earthenware jars, 60 cents per dozen.

Butter, peanut, glass jars with vacuum caps, per gross, small size, $2.80; medium, $3.60; large, $4.50.

Butter, tubs, each, 25 lbs., 25 cents; ½ tubs, 15 cents.

Cement, bags, each, cotton, 10 cents; jute, 5 cents; paper, 2½ cents.

Cheese, crocks, per dozen, 30 cents.

Chicory, tins, each, 28 lbs., 35 cents; 56 lbs., 50 cents.

Cider, bottle, per dozen quarts, 40 cents pints, 30 cents.

Cocoanut, tins, each, 1 lb., 4 cents; ½ lb., 3 cents; ¼ lb., 1 cent. Wood, each, 20 lbs., 14 cents; 11 lbs., 12 cents. Glass jars, per dozen, 40 cents.

Cocoa paste, tin caddies, 15 lbs., 45 cents.

Egg Cases, 15 cents each.

Fish, barrels, each, 25 cents; ½ barrels, 15 cents; kegs, 15 cents; kits, 10 cents.

Gin in bottles, per dozen, red cases, 40 cents; yellow, 40 cents; green, 30 cents; violet, 24 cents; white, 24 cents; blue, 22 cents; flasks, 22 cents; glass jars, quarts, 40 cents; pints, 30 cents.

Gin in stone jars, per dozen quarts, 40 cents; pints, 30 cents

Glucose, barrels, each, 75 cents; ½ barrels, 50 cents; 10 gallon kegs, 40 cents.

Jams, jellies, preserves, and marmalades, glass jars, per dozen, 1 lb., 13 cents; 2 lbs., 19 cents; 3 lbs., 24 cents; 4 lbs., 30 cents; 7 lbs., 50 cents; 14 lbs., 75 cents. Earthenware pots, same values. Tin pails, per dozen, 1 lb., 20 cents; 2 lbs., 30 cents; 3 lbs., 35 cents; 4 lbs., 40 cents; 5 lbs., 40 cents; 6 lbs., 45 cents; 7 lbs., 50 cents; 14 lbs., 75 cents; Tumblers, per doz., 4. oz., 25 cents; 8 oz., 30 cents; 16 oz., 50 cents. Tumblers, cup shaped, per doz., 6 oz., 25 cents; 8 oz., 26 cents; 9 oz., 28 cents. Tins to be free if they have to be destroyed to get at the contents.

Lard, in pails, 10 lbs., per doz., $2.65; 20 lbs., $3.60; 25 lbs., $4.00; 56-60 lb. tubs, per doz., $6.35; ½ bbl., 100 lbs., each $1.80; bbls., 200 lbs., each $2.00; tierces, 335 lbs., each $2.75; kegs, 50 lbs., each $1.25.

Lime juice, bottles, per dozen quarts, 40 cents; pints, 30 cents.

Molasses, glucose and syrup, puncheons, each, $5.00, tierces, 43-65 gals., each $3.00; barrels, 25-30 gals., soft wood, each, $2.50; half bbls., soft wood, each, $2.00; barrels, 25-30 gals., oak, each, $2.50; half barrels, oak, each, $2.25; 5 gal. keg, oak, each, $1.25 10 gal. keg, oak, each, $1.70; 15 gal. keg, oak, each, $1.75; 5 gal. keg, soft wood, each, $1.10; 10 gal. keg, soft wood, each, $1.30; 15 gal. keg, soft wood, each, $1.70; 5-inch square tin, each, 30 cents. Fulcrum top tins, 2 lbs., per 100, $2.50; 2½ lbs., $3.00; 5 lbs., $5.00; 10 lbs., $7.00; 20 lbs., $20.00.

Peanut Butter—glass jars: small 24 cents; medium 30 cents; large 38 cents per dozen. Tins, 6 cents per tin.

Petroleum, linseed and lubricating oil, barrels, each, $3.00.

Pork and beef, 200 lb. barrels, each, $1.80; 100 lb. barrels, $1.60.

Pork, barrels, each, $1.00; ½ barrel, 60 cents.

Prunes, glass jars, per dozen, 2 lbs., 25 cents; 4 lbs., 40 cents; 7 lbs., 55 cents.

Raisins, paper cartons, 15oz., seedless, $4.50 per M; 15 oz., seeded, $3.60 per M.; 11 oz., seedless, $3.50 per M.; 11 oz., seeded, $3.17 per M.; little nickel, $2.00. per M.

Rice, cartons, 1 lb., $3.60 per M.; 2 lbs., $4.50 per M.,

Salt, in 1½ lb. cotton bags, per 100, $1.00; 2 lbs., $1.10; 2½ lbs., $1.25; 3 lbs., $1.35; 3½ lbs., $1.45; 4 lbs., $1.55; 7 lbs., $2.25; 8 lbs., $2.35; 10 lbs., $2.70; 14 lbs., $3.10; 100 lbs., in unbleachable bags, $15.00 per 100; 200 lbs., in unbleachable bags, $30.00 per 100; bbls containing small salt bags each, 60 cents; salt in burlap bags, 50 lbs., per 100, $8.50; 100 lbs., $13.00; 140-150 lbs., $15.35; 200 lbs., $19.25.

Tea, tins, plain, each, ½ lb., 1¼ cents; 1 lb., 2½ cents; 2 lbs., 3 cents; 5 lbs., 5 cents; 10 lbs., 8 cents; 20 lbs., 20 cents. Tins, fancy, each, 1 lb., 6 cents; ½ lb., 3 cents. Small paper packages, free if tea is free.

Usual outside coverings for free goods.....Free
Veneer jackets: 5 gal., ¼ veneer, 3-strand wire, each 40 cents; 10 gal., 60 cents; 10 gal., ⅛ veneer, 3 wooden bends, $1.00; 5 gal., 1/8 veneer, 3 wooden bends, 55 cents; 5 gal. case for square can, 25 cents.
Vinegar, wood hogsheads, each, 48 to 56 gallons, $3.00; casks, 26 to 32 gallons, $2.25; casks, 18 to 20 gallons, $2.00. Bottles, per dozen quarts, 40 cents. Demijohns, each, 5 gallons, 35 cents; 4 gallons, 30 cents; 3 gallons, 20 cents; 2 gallons, 14 cents; 1 gallon, 10 cents; ½ gallon, 7 cents.
All packages containing goods subject to any ad valorem duty, or to both an ad valorem and specific duty, when charged separately in invoice 15; 20–10%; 20; 20
Usual coverings containing machinery subject to any ad valorem duty, when not included in the invoice value of the goods they contain. 7½; 20; 15; 20
All other packages of wood such as pails or barrels 17½; 20; 22½; 25
Tin..... 20; 25; 25; 30
Glass as bottles and demijohns 20; 27½; 27½; 32½
Earthenware as jars or crocks.....25; 30; 30; 35
Iron or Steel.....10; 25; 27½; 35

ADDENDA

A selection of abridged notes to aid Importers and others with limited experience in Customs business.

Animals, pure bred, for improvement of stock, to be duty free, must be imported under strict Customs regulations

British Preferential. To secure the British Preferential it is necessary to note that:—

(1) A separate invoice must be furnished for preferential goods.
(2) Invoice must have certificate as to origin of goods.
(3) Goods must be packed separately or not mixed up with other goods
(4) Goods must come direct or have a through bill of lading

Cash discounts are not allowed for Customs purposes. The terms of the cash discount should be shown on the invoice but deduction of the amount, and without evidence that the discount has been earned, dumping duty will apply.

Cattle for exhibition purposes over six months old entering Canada from the United States must have a veterinary certificate signed by a veterinary inspector of the United States Bureau of Animal Industry, stating that they have passed the tubercular test within the last six months, also an affidavit from the importer identifying the cattle entered. The importer is required to furnish a bond for security equal to the full value of the animals and articles entered, conditional upon the due exportation of the same, or the delivery to the Customs Collector the proper manifests for the transportation of the animals and articles in bond, or the payment of duty thereon, within three months from time of entry.

Coal and Coke. All persons dealing in coal and coke are required to secure license from the Wartime Prices and Trade Board, Ottawa.

Deer, in the carcass or parts thereof, when shot for sport, under provincial or territorial authority in Canada, by any person not domiciled in Canada, may be exported at the customs ports of Halifax, Yarmouth, McAdam Junction, Saint John, N.B., St. Stephen, Montreal, Quebec, Sherbrooke, Beebe Junction, St.. Armand, Fort Erie, Brockville, Kingston, Ottawa, Port Arthur, Prescott, Niagara Falls, Sarnia, Sault Ste. Marie, Toronto, Windsor, Ont., Emerson, Coutts, North Portal, Kingsgate, Wanets, B.C., White Horse, Y.T., all other customs ports and outports in Canada on the frontier of the United States, and such other ports as shall from time to time be designated by the Minister of National Revenue for the export of deer.

An export entry in duplicate is required in respect of deer in the carcass or parts thereof shot under provincial or territorial authority and intended to be exported, and exportation may be permitted upon the exporter subscribing and attesting before a Collector of National Revenue or other officer of Customs a declaration to be annexed to said export entry.

In cases where a non-resident sportsman desires to leave Canada before the game arrives at a Customs Port of Exit, the Export Entry and declaration may be made by such sportsman and left with the Collector of National Revenue at the Port of Exit for use when the game arrives at the said port.

The exportation of deer in the carcass or parts thereof, being the property of a provincial government, may be permitted without the declaration provided in Section 4 hereof upon the Collector of National Revenue or other officer of Customs being furnished with a certificate signed by a duly authorized officer of the provincial government concerned to the effect that the deer or parts thereof proposed to be exported are the property of the provincial government.

Any person who wishes to export any carcass or parts thereof of deer raised or bred upon his own land, or upon lands owned by a Company or association of persons of which he is a member, shall make affidavit upon the face of the export entry to the effect that the deer, the carcass or parts whereof is so entered for exportation, was raised or bred upon his own lands or upon lands owned or held by a company or association of persons of which he is a member (describing the location of such lands, and naming the association or company holding the same).

Where in any province or territory the right to sell deer in the carcass or parts thereof is prohibited or restricted, the same shall not be exported if sold in contravention of such law.

Dogs, pure bred. To obtain free entry the importer must produce a certificate of purity of blood signed by the breeder. He must also make an affidavit that the dogs imported are the identical animals described on the certificate.

Exports of Prohibited Goods. Transportation companies and others concerned are advised that, except when specially authorized, shipments may not go forward from interior points to the frontier ports of exit unless the required export license or permit accompanies the shipping document.

Firearms and dangerous and offensive weapons, restrictions on importation of:—

"Note that a permit (which may be known as a Police Permit) in Form 76a and 76b is required by everyone to lawfully have upon his person elsewhere than in his dwelling house, etc., or to carry, concealed, a pistol, revolver, sheath knife, etc., or other dangerous or offensive weapon, and that a similar police permit is required by every alien to lawfully have in his possession *anywhere* any firearm, or ammunition therefor, or any offensive weapon.

An alien, though a bona fide sportsman and hunter, passing through Canada having in his possession any revolver or pistol is required to have a permit.

Firearm Exports Prohibited. In respect of Arms, Ammunition, Implements or Munitions of war, may not be exported without Arms Export Permit issued by Foreign Exchange Control Board.

Flying. The Defence of Canada Regulations prohibit the navigation of all civil aircraft over Canada or Canadian waters, except under specific permission granted by or on behalf of the Minister of Transport.

Fowls, pure bred, must have a certificate of blood describing the breed and signed by the breeder.

Funds cannot be taken out of Canada without permission from the Foreign Exchange Control Board. Such permission will be granted in cases of business or urgent necessity. Money for general purchases cannot be taken out of Canada.

Goods damaged in transit Collectors may permit an importer to abandon to the Crown any whole package of goods damaged in transit, and be relieved of payment of duty thereon, if notice is given within 14 days of landing or entry of such goods.

Gold export:—Collectors of Customs must not permit the exportation of gold whether in the form of coin or bullion, except upon the production of a license issued by the Deputy Minister of Finance for each shipment, such license to state the value or the approximate weight in ounces of the gold comprising the shipment. Provided that no such license shall be issued to other than a Canadian chartered bank or the Bank of Canada.

Goods perishable and breakable. Collectors are permitted to make an allowance for all damage in excess of 15% as certified to by the appraiser on perishable and breakable goods such as fruit, crockery and glass, if the claim is made within three days of the arrival of such goods. If duty has been paid on the full value of such goods, a refund may be arranged if the claim is made within 14 days and appraisement is made as soon as they can be examined.

Horses, carriages and harness going into the United States by permit, may be re-admitted into Canada duty free if they are returned within the period specified on the permit without change of ownership. They must be reported outward in duplicate with such description as to be identified on return. Duty is to be paid on repairs, provided however, that the expense of compulsory repairs, rendered necessary as the result of an accident or other casualty, to enable the vehicle to continue the tour and return to Canada shall be exempt from duty and taxes.

Machinery and articles valued at not less than $10.00 when exported for repairs may be re-admitted by payment of duty on the repairs, only if returned within one year, provided further that application was made for outward entry and examination at Customs at time of export; provided the repairs cannot be made in Canada.

Meats:—All importations of potted, canned or preserved meats must be examined by an officer of the Department of Agriculture in addition to the certificate of purity that must accompany such goods. Pork, fresh or frozen, is prohibited importation except under license by the Minister of National Revenue.

Poultry, Dressed:—No person shall import dressed poultry into Canada unless such poultry has been graded and packed and the boxes marked in accordance with the Regulation respecting the Grading and Marking of Dressed Poultry. No more than twelve birds shall be packed in any one box.

Milk, Vegetable and Fruit Regulations: The containers of milk, vegetable and fruit products:—

(a) Are to be marked with the initials, the surname and the address of the packer;
(b) Must give a true description of the contents;
(c) Must show the firm No. assigned to the establishment and must correspond otherwise with the label on the container;
(d) Owners or managers of establishments shall supply to the Dairy and Cold Storage Commissioner duplicate copies of all labels, stencils or lithographed designs used in the establishments; no labels, stencils or lithographed designs shall be used unless they have been approved in writing by the said Commissioner. One copy shall be filed with the Dairy and Cold Storage Commissioner, the other copy to be retained by the owner or manager and shall be produced for the information of an inspector when required.

Passport—To travel in the United States a passport issued by the Passport Office Ottawa, is required. See index for article elsewhere in this book.

Perfecting entries. Sight entries must be perfected as well as entries on Form B1, on which duty is paid, pending production of certificate under Customs regulations for free entry of same, and for which a refund of duty is applied for. (See also Sight Entries on page 696.

Pineapple, canned, grading below "Choice Quality" except when imported in containers of not less than one half gallon capacity for re-manufacturing purposes.

Articles, when imported into Canada temporarily for repairs, adjustments or to be tested, may be admitted without duty or taxes; provided that the articles are such as can be satisfactorily identified and that a deposit or acceptable bond for double the amount of Customs duty and/or taxes be delivered to the Collector of Customs and Excise as security for the exportation of the articles under Customs supervision, or the due entry thereof for consumption, within six months from the date of importation.

Refund of Duty.—No refund of duty paid shall be allowed because of any alleged inferiority, or deficiency, or omission, unless reported to the collector within fourteen days of the date of entry or delivery or landing, and the said goods have been examined by the said collector or by an appraiser or other proper officer of Customs, and the proper rate or amount of reduction certified by him after such examination.

Refund on goods returned not according to order, must comply with the following conditions:—

(1) Goods are to be identified by Customs.
(2) And exported within three months of date of entry.
(3) Proof of export furnished.
(4) Must be accompanied by export entry in triplicate
(5) Delivered under Customs supervision.
(6) Copy of waybill signed by carrier, also copy of export entry duly certified to by Customs officer at port of exit must be annexed to refund claim.

Refund on goods damaged in transit, duty having been paid on the entire shipment according to the invoice, it will be necessary to bill the railway or inland carriers for the amount of the duty in addition to the value of the goods. It will then be up to the railway to produce a short landing certificate from the ocean carriers if the goods are from overseas, or a proof that the goods were lost or destroyed beyond the confines of Canada. When this proof is produced it must be attached to the refund claim.

Samples, Travellers'—(1) Imported samples (not Canadian produce or manufacture) such as are carried by commercial travellers intended solely for use in taking orders for similar merchandise and not for sale, together with the trunks and other packages containing (except when of "no commercial value") are subject to ordinary duty and taxes at each time of importation, but not to special duty in addition thereto; provided, however, that the trunks in which samples are contained may be admitted free after payment of duty and taxes on first importation, if identified to the satisfaction of the Customs Officer.

(2) Commercial travellers are required to deliver to the Customs Officer for entry purposes a properly certified invoice or a statement in detail, showing the price (wholesale) of each sample as sold for home consumption.

(3) Cards, portfolios, pasteboard boxes or other coverings containing articles obviously for use only as samples to sell by and having no commercial value, may be admitted free of duty and taxes.

Shows or Circuses, Carnival or Midway Outfits

Shows or circuses, with or without menageries, and carnival or midway outfits shall be subject to fees in lieu of Customs and Excise duties and taxes, while in Canada. Shows or circuses, and carnival or midway outfits, brought into Canada temporarily as attractions at fairs or exhibitions held by agricultural or other associations, are not admitted free under bond, under Tariff Item 700, but shall be subject to the fees as prescribed by Customs and Excise viz.: Show or circus moving in six or more railway cars or in twelve or more motor trucks $2.000; moving in five or less railway cars or in eleven or less motor trucks $1,000; Carnival or midway moving in six or more railway cars or in twelve or more motor trucks $500; moving in five or less railway cars or in eleven or less motor trucks $250.

Individual outfits imported for the purposes of joining other outfits or operating independently, shall, in lieu of Customs and Excise taxes for each month or portion thereof while in Canada viz.: Amusement riding devices, each $100; sideshows each $50; concessions, each $25.

Imported tickets, advertising matter, programs, books, consumables, and articles for sale or to be

distributed gratis, are subject to the regular duty and sales tax. For further particulars consult Dept. of National Revenue, Ottawa.

Special Regulations Respecting Samples from British Countries and from Most Favoured Nation Countries.

When such commercial travellers' samples are imported temporarily direct by non-residents of Canada from any British country or from any country entitled to most favoured nation treatment in tariff matters by Canada, they may be admitted upon deposit of a sum equivalent to the duty and taxes thereon, such deposit to be subject to refund on the exportation of samples under Customs supervision within twelve months from the date of Customs entry. The importer shall make and subscribe to a declaration on the face of the temporary entry that the goods described therein are bona fide samples for use only in taking orders for merchandise and are to be exported within twelve months.

When the samples are marked by a Customs Officer for identification and the temporary entry duly completed, the Collector may issue his permission for the release of the samples upon receiving the required deposit from the importer.

If all of the samples are not exported a deduction shall be made from the deposit equivalent to the duty and taxes payable on the samples not exported.

Samples admitted to temporary entry on deposit under the special regulations respecting samples from British and Most Favoured Nation Countries may be taken to the United States by the traveller and returned to Canada merely upon report at Customs at any time within twelve months from the date of the temporary entry. On their return the samples may be admitted without entry if, upon being checked by a Customs Officer against the copy of the temporary entry and invoice in possession of the traveller, the officer is satisfied that the samples are those referred to in such temporary entry.

Sight Entry—If the importer or the person authorized, makes a declaration before the collector or other proper officer, that he cannot, for want of full information, make perfect entry thereof, the collector or officer may cause such goods to be landed on a bill of sight, by the best description that can be given, and to be seen and examined by such person and at his expense, in the presence of the collector or other proper officer, and to be delivered to such person, on his depositing a sum of money sufficient to pay the duties thereon.

(2) If the importer does not complete a perfect entry within the time appointed by the collector, the money so deposited shall be taken and held as duty accruing on such goods and a penalty equal to the amount deposited shall also be collected.

Sugar—No person other than the Sugar Administrator shall import or export from Canada any sugar except under permit issued by the Sugar Administrator. This does not apply to casual importation, not exceeding 100 pounds, nor to casual exports not exceeding 25 pounds, nor to maple sugar.

Valuation for duty on goods not sold for home consumption may, usually, be determined by ascertaining the total cost of producing the goods in condition ready for market and adding thereto the usual profits made on sales of a similar line of goods. Exporters shall show the amount on the invoice, the facts as to the following:

(1) Freight prepaid and charged.
(2) Freight prepaid and not charged.
(3) Freight allowed to be deducted by the Importer at settlement.

Waybills must show:—

(1) Name and address of consignee.
(2) Marks and number of packages.
(3) Description of the goods contained in each package.
(4) When goods are in bulk, the number of pieces bundles or bushels.
(5) In case of agricultural instruments, number and description of each class of instruments.

CUSTOMS PROCEDURE, ETC.

EXPORTING TO THE UNITED STATES

The customs laws of the United States, governing the importation of goods, very materially differ from ours. They have no such thing as the manifesting system such as we have, and all merchandise is supposed to be entered at the first port of arrival. However, they have ports termed I.T. Ports (immediate transport ports) to which goods may be forwarded in bond, without appraisement at the frontier port. In this case the goods must be carefully marked "Forwarded in Bond."

Merchandise, in order to be entered under Immediate Transportation, without appraisement at the frontier, must be destined to a designated immediate transportation port, and *must* be billed via a port at which merchandise may be entered for transportation to another port without appraisement.

These ports *through which* goods must be billed and *to which* they must be consigned may be learned from the transportation company as the lists are too extensive to be given space here.

If goods are destined for a foreign country they are entirely under Transportation and Exportation entry in bond, in transit, for exportation from the seaboard port.

EXPORTING TO OTHER COUNTRIES

Exporters requiring information regarding invoice forms and Customs Regulations of other countries, applying to goods exported from Canada, should write to Department of Trade and Commerce, Ottawa.

GIFTS TO THOSE ON ACTIVE SERVICE

To be exported as gifts, addressed to members of the armed forces of the British Empire or their Allies, do not require a permit to export.

GOODS TO BE RETURNED TO THE U.S.

Merchants finding it necessary to return goods not according to order and wishing to obtain refund of duty will be required to make out four different forms to accompany the way bill when goods are shipped back. If shipment is over $100.00 the forms are as follow:

1. "Foreign Owner's Oath" or "Oath of American Manufacture."
2. American Consular Certificate.
3. Export papers in triplicate.
4. One certified copy of Customs Incoming Manifest.

F.E.C.B. export permit—5 copies.

Where shipment is under $100.00 the American Consular Certificate and Incoming Manifest are not required.

The intending consignee must send to the U.S. shipper for an affidavit on a prescribed form, mentioned above as the Oath of American Manufacture, declaring the goods to be of United States origin or manufacture, in order that the goods when returned may pass the U.S. Customs without duty.

When this affidavit is received it must be attached to the way bill by the transportation agent here and forwarded along with the goods. This will enable the United States Customs Officer at the frontier to recognize the goods as home manufacture and have them forwarded on to destination without duty. The original U.S. shipper may secure these forms at his Customs, but a better way is for the intending consignee to secure a copy from the local express agent here and forward same to the U.S. firm with all necessary explanation as to line of procedure and thus avoid possible delay.

The American Consular Certificate forms must be obtained from the nearest American Consul, who will send blank forms in triplicate. These must be filled in as required and returned to the American Consul with his fee, when he will return one copy to the inten-

ding consignee, who will attach same to way bill with other documents mentioned.

Export entry, procurable from Customs Department, must be made out by consignee in triplicate and attached to way bill together with the Foreign Owner's Oath, Consular Certificate and Incoming Manifest. One copy will remain on file at the port of exit, the second copy goes to the Customs Department and the third copy will be returned by the Customs officer at the Canadian port of exit to the merchant who returned the goods. He will then attach it to the refund of duty claim along with a copy of the way bill as a guarantee that the goods have been returned.

DUTY, TAXES AND REFUNDS ON MATERIAL AND ARTICLES IMPORTED FOR WAR PURPOSES

1. All material and articles for war purposes, (except as stated below) are subject to the regular duty and taxes at time of importation into Canada.

2. If they are to be incorporated into munitions of war covered by contracts with the Department of Munitions and Supply for the British Government, they are subject to refund of duty and taxes.

3. Articles and materials for Allied Nations and British Dominions, imported and used on same conditions as above, are dealt with in the same manner.

4. "Munitions of war" shall mean articles and materials as enumerated and classified in the following appendix.

5. Articles and materials forming component parts of aircraft to be manufactured in Canada under direct contract with the Government of the United Kingdom may be entered free of duty and taxes on importation.

6. Appendix:

GROUP I—*Gases and Chemicals*

Mustard gas, phosgene, and other gases and chemicals used in chemical warfare for incapacitating the enemy.

GROUP II—*Explosives*

(*a*) Propellants and high explosives of all kinds in any form;

(*b*) Pyrotechnics of all kinds in any form.

GROUP III—*Arms*

(*a*) Rifles and carbines, and barrels, aiming tubes, breech mechanisms and stocks therefor;

(*b*) Machine guns, automatic rifles, and machine pistols, and barrels, breech mechanisms, mountings, grips and stocks therefor;

(*c*) Revolvers and automatic pistols, including signal pistols;

(*d*) Guns, howitzers, and mortars, and barrels, breech mechanisms and mountings therefor.

GROUP IV—*Ammunition*

(*a*) Ammunition for the arms enumerated in (*a*), (*b*) and (*c*) of GROUP III, and bullets, cartridge cases and primers therefor;

(*b*) Ammunition for the arms enumerated in (*d*) of GROUP III, and filled and unfilled projectiles, fuses, cartridge cases and primers therefor;

(*c*) Grenades, bombs, torpedoes, mines and depth charges, filled or unfilled, and apparatus for their use or discharge.

GROUP V—*Vehicles*

(*a*) Tanks, military armoured vehicles, and armoured trains;

(*b*) Limbers and ammunition wagons for use with the arms enumerated in (*b*) and (*d*) of GROUP III;

(*c*) Field artillery tractors;

(*d*) Automobiles of special design and construction, made to specifications of the British Government, for use of the armed forces in the rapid movement of staff officers and troops;

(*e*) Motor trucks of special design and construction made to specifications of the British Government, for use of the armed forces in transporting ammunition, ordnance stores, engineering materials, army service corps supplies, etc., and for the movement of troops, including such special motor trucks equipped as mobile stores, workshops and wreckers;

(*f*) Tire chains of special construction, for field artillery tractors and army motor vehicles.

GROUP VI—*Aircraft*

(*a*) Aircraft, unassembled, assembled or dismantled, both heavier and lighter than air, which by reason of their design or construction are adapted or intended either for military or naval reconnaissance, or for aerial combat by the use of machine guns or artillery, or for the carrying and dropping of bombs, or which are equipped with or prepared for any of the appliances enumerated in paragraph (*b*) of this GROUP;

(*b*) Aerial gun mounts and frames, bomb racks, torpedo carriers, and bomb or torpedo release mechanisms;

(*c*) Aircraft, unassembled, assembled or dismantled, both heavier and lighter than air, other than those included in (*a*) of this GROUP;

(*d*) Propellers or air screws and blades therefor, fuselages, hulls, wings, tail units, under-carriage units, skis, pontoons and wheels for aircraft;

(*e*) Aircraft engines, unassembled, assembled or dismantled;

(*f*) Parachutes and tow targets;

(*g*) Special training appliances and instruments for the training of air force personnel.

GROUP VII—*Ships*

Vessels of war of all kinds, including aircraft carriers, submarines, submarine chasers, patrol boats, and mine sweepers.

GROUP VIII

Electric Cable, of a "De-Gaussing" or de-magnetizing character, for the equipment of vessels as a protection against magnetic mines.

GROUP IX

Searchlight units, mobile or stationary, and electric generating equipment for use therewith.

GROUP X

Other implements of war as from time to time may be determined by the Minister of National Revenue

GROUP XI

Component parts of the munitions of war enumerated in the foregoing GROUPS.

For further particulars apply to the Customs and Excise Divisions, Department of National Revenue, Ottawa, Ontario.

FURTHER AMENDMENT BY ORDER IN COUNCIL P.C. 1/8254 EFFECTIVE NOVEMBER 3RD., 1941

No duties and/or taxes shall be levied or collected by the Minister of National Revenue on any importations of war or supplies into Canada by or on behalf of the Minister of Munitions and Supply, or by or on behalf of an agent of the Minister of Munitions and Supply. No sales or excise taxes shall be levied or collected on any purchase of munitions of war and supplies in Canada by or on behalf of the Minister of Munitions and Supply, or by or on behalf of an agent of the Minister of Munitions and Supply. Agent of the Minister of Munitions and Supply shall mean and include the following:—

(1) Any wholly owned Government Company or Corporation (other than commodity companies) incorporated pursuant to the request or authorization of the Minister of Munitions and Supply; and,

(2) Any person purchasing, producing, manufacturing or otherwise dealing in or with munitions of war or supplies for or on behalf of the Minister of Munitions and Supply and operating on a management-fee basis, and

(3) Any person acting on behalf of the Minister of Munitions and Supply in producing, manufacturing, procuring or otherwise dealing in or with munitions of war or supplies, provided that the operations of any such person in so acting are separate and distinct from any or all other operations of such person, and the Minister of Munitions and Supply shall have so certified.

"Person" as used above shall mean and include persons, firms, associations, companies or corporations.

BRITISH CUSTOMS

See Article on British Customs Duties elsewhere in this Almanac; For further information enquire Department of Trade and Commerce, Ottawa.

CURRENCY CERTIFICATE OF INVOICE

Importers should, when ordering goods from Britain or any foreign country, instruct the exporter or salesman to always give the value of the goods in the home consumption column of the invoice, and to show the same in the currency of the country of export.

Internal taxes should be definitely stated.

The exporter should also be very carefully instructed to place on the invoice the currency certificate.

In respect of invoices of goods from Great Britain or from any country where the currency has not substantially depreciated, the certificate of the exporter showing the relative value of the paper currency in standard currency, as indicated by the form below is accepted.

EXPORTER'S CERTIFICATE.

The fair market value for home consumption at time shipped, shown on this invoice, is £...s...d... (currency of country) in paper currency, and is equivalent to £...s...d... (currency of country), in gold sovereigns as compared with the Canadian dollar on basis of $.....to the pound Sterling.

Signed.....
(by exporter)

In other cases where the currency has substantially depreciated, there must be furnished a certificate, signed by a Consul or a Canada Trade Commissioner, or of a Bank, in the following form:—

CERTIFICATE OF CONSUL

Date.....

I certify that at the date of exportation of the goods described in the within or annexed invoice, the true value of the currency, in which the invoice is made out, as compared with the standard dollar of Canada, is at the rate of.....
(Dollars and Cents)
per.....
(Here give the unit of currency of Invoice).

Signed.....

GOODS SHORT LANDED

In the case of goods duty paid and short received, delivery of same upon subsequent arrival can be obtained, without payment of duty anew, only when the following regulations are observed:—

(*a*) Notice of the short receipt of goods must be given to the collector in writing within fourteen days of the entry.

(*b*) If the goods have been omitted from the shipment, a declaration to that effect must be produced from the exporter.

(*c*) If a portion of the consignment has been delayed in transit by the carriers, a declaration to this effect will be required from the latter.

(*d*) No portion of a consignment of goods, duty-paid, in respect of which a short shipment occurs, is to be disposed of by the importer until the appraiser has had an opportunity of checking over the goods.

SETTLERS' EFFECTS ENTRY

Settlers' effects are admitted duty free, if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister.

Provided that any dutiable article entered as settlers' effects may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in Canada.

Settlers' effects, viz:—Machines and implements for agricultural purposes, moved by mechanical power, and motor vehicles valued at not more than one thousand dollars, and boats for fishing purposes, if actually owned abroad by the settler for at least six months before his removal to Canada, are free subject to regulations prescribed by the Minister of National Revenue.

Provided that in respect to motor vehicles valued in excess of one thousand dollars duty shall be payable only on the amount in excess of one thousand dollars.

Provided further that the said machines, vehicles, implements and boats may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in Canada.

AUTOMOBILES IMPORTED BY NON-RESIDENTS FOR PLEASURE PURPOSES ONLY

1. Automobiles imported by non-residents for their personal transportation may be admitted without the payment of duty thereon, under Traveller's Vehicle Permit (Form E. 50) subject to the following regulations:

On arrival at the frontier Customs port of entry, the driver of the automobile shall report at Customs and apply for a permit. The applicant for a permit shall be a non-resident of Canada and a temporary visitor therein. He or she shall be the owner of the automobile, or a member of the immediate family of the owner, who is also a non-resident of Canada, or shall be able to produce written authority from the owner to use such vehicle.

The automobile shall be admissible only when imported for the use of the non-resident permit holder, for the transportation of such non-resident, his family and guests, and such incidental carriage of articles as may be necessary and appropriate to the purposes of the journey, but not to be used for the transportation of persons or articles for hire, nor in any case primarily for the carriage of articles. The use by any other person than the non-resident permit holder shall result in seizure and forfeiture of the vehicle.

No fee is to be collected for Customs attendance at any time in connection with the entry of travellers' automobiles.

2. *Temporary Admission, forty-eight Hours, at Ports and Outports on the Frontier Only*—In respect of automobiles entering Canada for a stay not exceeding forty-eight hours within the jurisdiction of the port or outport only, *and not to proceed further*, when the Collector or Sub-Collector is satisfied that conditions of subsections (*a*) and (*b*) of Section 1 are complied with, he is authorized to permit entry upon the owner surrendering his State license card, which will be returned to him on the return journey. In such cases, the use of Form E. 50 may be dispensed with.

3. *Tourists' Permits for a Period not Exceeding Sixty Days*—In respect of automobiles entering Canada for a period not exceeding sixty days, the Collector, if satisfied that the conditions stipulated in sub-sections (*a*) and (*b*) of Section 1 are complied with, may admit the vehicle without formal entry and may issue a tourist's permit in triplicate on Form E. 50 for a period not exceeding sixty days.

(*a*) Should a tourist who has been granted a sixty-day permit desire an extension for a further period up to six months from the time of original entry, he may, upon presentation of the permit before the expiry date of same, apply for such extension on Form E. 50-A (which may be obtained at any Customs port or outport) to any Collector or Sub-Collector of Customs and Excise, who, upon being satisfied as to the bona fides of the use of the automobile, may extend the permit for such further period, notifying the port of issuance by one copy of E. 50-A as directed thereon.

4. *Tourists Permits for a Period in Excess of Sixty Days but not Exceeding Six Months*—If, on reporting at the Customs frontier port of arrival, the non-resident owner of an automobile desires a traveller's vehicle permit for a period in excess of sixty days, the Collector, if satisfied that the conditions stipulated in sub-sections (*a*) and (*b*) of Section 1 are complied with, may admit the vehicle without formal entry and may issue a permit in triplicate on Form E. 50 for the period designated by the traveller, such period, however, in the first instance, not to exceed six months.

If, through accident, illness or other unusual circumstances, the exportation of the vehicle at the expiration of six months from the date of the original entry cannot be effected, the matter shall be reported to the Commissioner of Customs, who, if satisfied as to the bona fides of the application, may authorize the extension of the traveller's vehicle permit for such additional period of time as may be necessary, and may specify the conditions under which such extension may be granted, and with what security.

TRAVELLERS' VEHICLES

5. *Carrying Passengers Only.*—Automobiles, motor trucks and other motor vehicles owned by British or foreign subjects may enter Canada and return to the United States without payment of duty on such vehicles when employed in conveying passengers in

transit across the frontier, provided they are employed only for through transportation of passengers (either or both ways) between a point or place in the United States and a point or place in Canada. After a careful examination and appraisal has been made of such vehicles to enable the Customs officer to identify them on leaving the Dominion, Traveller's Vehicle Permit (Form E. 50-B) shall be issued by the Collector or Sub-Collector on his being furnished with:

(*a*) a cash deposit equivalent to the duty and taxes payable on the automobile, or

(*b*) a bond of an approved guarantee company on Form D-3½, or

(*c*) the special bond of an approved guarantee company on Form D3-A.

On exportation of the vehicle under Customs supervision within a period of thirty days, the cash deposit shall be subject to refund or the bond to cancellation. In default of proof of such exportation within thirty days, the cash deposit shall be taken to account as Customs duty and taxes, and the provisions of the bond enforced.

6. *Carrying Goods.*—Automobiles, motor trucks and other highway vehicles owned by British or foreign subjects, carrying goods (dutiable or not) for delivery to a point in Canada may be admitted under Commercial Vehicle Permit (Form E. 50-B), under the provisions of Section 5 above if proceeding to an interior port with a load (and under the same Section but without requiring a bond if the goods imported thereby are intended for delivery within the limits of the frontier port of arrival, provided the Collector is satisfied that security is not required), subject to due entry at Customs at the frontier port of arrival of all goods to be discharged in Canada, and the payment of all duties and taxes to which such goods may be liable, failing which, they must be forwarded in bond under manifest by railway to the point of destination. Provided, however, that goods arriving by highway vehicles entitled to entry on Form B. 4 as settlers' effects, and goods for bona fide exhibitions, or horses for racing purposes eligible for entry on Form B. 18, may be allowed to proceed to interior destinations under Commercial Vehicle Permit for the vehicle, and manifest Form A-8 for the goods, without convoy; the same privilege may be granted theatrical scenery and effects, and horses for breeding purposes, if the report and deposit required under Memo D. 22 and No. 5, respectively, are not made at the frontier, in which case the report, and deposit (if any) shall be made at the port of destination.

(*a*) The exemption from duty prescribed in these Regulations shall not apply to vehicles used by peddlers with goods for sale, in which case duty and taxes are to be collected, having due regard to the provisions of Tariff Item 1215.

(*b*) The term "local traffic" used in this Regulation, and in the bond forms established in connection therewith, and the term "through transportation" shall not be held to prevent motor vehicles of foreign origin and not duty paid brought in by non-residents of Canada and *Used in the International Conveyance of Passengers*—from, (i) discharging passengers at different points in Canada on the inward trip, provided such passengers are destined through direct from the point of embarkation to the point of discharge, or (ii) taking on non-residents of Canada at different points in this country on the outward journey, provided the passengers so laden are destined through direct from the point of lading to a point in a foreign country; *This not to include the privilege of taking on passengers at one point in Canada and discharging such passengers of another point therein.*

7. *Carrying Goods in Transit Only.*—Merchandise may not be transported in bond by motor vehicles over the highway from one point in the United States to another point therein through Canada except in districts which are not served by railways and then only after authority has been given by the Department and necessary arrangements completed.

8. Automobiles, trucks and other vehicles exported by residents of Canada.

(*a*) Automobiles, trucks and other vehicles of Canadian origin, or duty paid in Canada, whether travelling under their own power or transported by rail or ship, may be exported, temporarily, upon execution of Form E-60. This Form (which may be issued and verified at any Port in Canada) and the relative Provincial Motor Vehicle Permit, are required to be shown to Canadian Customs when departing from or returning to Canada. This means of identification permits the car and equipment to be admitted without payment of duty and taxes, except upon the value of repairs and equipment acquired abroad, as noted in paragraph (*b*).

(*b*) If it became necessary, because of an accident, to have repairs made abroad in order to enable the vehicle to continue the tour and return under its own power, the compulsory repairs so made shall be exempt from duty and taxes. In cases where no accident to the vehicle has occurred, but tire casings or inner tubes, or both, have been replaced in the ordinary course, exemption from duty and taxes may be granted under this regulation on one tire casing and one inner tube only.

(*c*) If additional equipment is installed and when the Provincial Motor Vehicle Permit expires, a new Identification Form E-60 is required.

SPECIALLY ENDORSED TRAVELLERS' VEHICLE PERMITS

11. *Extensions to Permit Use for Health or Pleasure Only.*—Automobiles of non-residents coming to Canada by motor car for purposes which preclude their being granted a tourist s permit, such as attending meetings of companies, visiting actual or prospective properties, etc., in which they may have or seek an interest, preaching, teaching or engaging in professional practice for a limited period only, attending school, or other such institution may be admitted under traveller's vehicle permit *without bond or deposit*, the visitor being required to proceed directly to the Collector at or nearest to his destination and to make application *in writing*.

Driving between points in Canada attending meetings or conferences or examining properties or industrial plants are not considered to be violations of the privileges of a permit endorsed as provided for herein.

TOURISTS' OUTFITS

1. *Temporary admission.*—Persons visiting Canada for a limited period of time, for health or pleasure, may bring with them such articles of tourists' outfits or sportsmen's equipment as they may require while in Canada for their own use and not for gain or hire, upon reporting same to the Customs Officer at the Canadian frontier port of entry, subject to Customs Regulations.

(*a*) Boats (portable), Canoes, Outboard Motors, Tents, Camp Equipment, Radios, Phonographs, Musical Instruments, Fishing Tackle, Golf Clubs, Tennis Racquets, Cameras (still and motion picture, as well as a reasonable quantity of film for use therein), and Typewriters, previously used by a tourist and imported by him for his personal use and actually in his possession at the time of his arrival in Canada, as well as dogs and other animals and birds imported by tourists solely for hunting purposes or as domestic pets, may be admitted without deposit.

Household furniture and other effects, brought in by a non-resident for the temporary equipment of a summer residence and to be exported within the season, and other unspecified articles, may be admitted after report on Form E-29, upon the Collector being furnished with a cash deposit of a sum equivalent to the duty and taxes payable thereon, the deposit to be subject to refund if the articles be identified and exported at the Customs port where reported inwards, or at another port, within six months from time of entry.

Gasoline allowance—is subject to rationing at time of entry into Canada.

Tourists or non-residents visiting Canada carrying firearms should bear in mind that guns and rifles for sporting purposes are admissible only by special firearms permit issued by Commissioner of Customs, Royal Canadian Mounted Police, Ottawa, and a Police Permit, obtainable from the Department of the Attorney-General of the Province concerned, will be required to carry same in the

Dominion. Both these forms of permit are necessary, however, in respect of revolvers or pistols, the Customs Importation Permit being furnished by the Department at Ottawa, and then only after the Police Permit has been obtained. Automatic pistols are absolutely prohibited importation.

TRAVELLERS' BAGGAGE

General Provisions.— Wearing apparel, articles of personal adornment, toilet articles and similar personal effects of persons arriving in Canada may be passed free, without entry at Customs, as travellers' baggage, under the provisions of the Customs Tariff, but this provision shall include only such articles as actually accompany and are in the use of and as are necessary and appropriate for the wear and use of such persons for the immediate purpose of the journey and present comfort and convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale. *Merchandise for Sale, when brought into Canada as baggage, is subject to duty and to entry at Customs in the same manner as goods imported by freight or express.*

Goods valued at not more than one hundred dollars included in the baggage accompanying residents of Canada returning from abroad after an absence from Canada of not less than forty-eight hours and acquired by them for personal or household use or as souvenirs or gifts, but not bought on commission or as an accommodation for other persons or for sale, under regulations prescribed by the Minister are allowed, under the Canada-United States Trade Agreement, 1935, duty free, but see import prohibition in War Exchange Conservation Act 1940, on page 581.

Provided that a resident of Canada shall not be entitled to the exemption herein granted within a period of four months from the date of the last exemption allowed, nor shall the exemption be allowed on alcoholic beverages in excess of one quart, or on tobacco in excess of fifty cigars, two hundred cigarettes and two pounds of manufactured tobacco.

4. *Tools of Trade.*—Usual tools of trade, occupation or employment of a workman, previously used by him, if imported for his personal use and actually in his possession at the time of his arrival in Canada may be admitted free as Travellers' Baggage.

Note.—This section may be held to include typewriters and stenotype machines brought in by non-residents for temporary use.

5. *Still picture cameras* (including a reasonable supply of positive film therefor), imported by non-residents, for use in taking pictures of Canadian industrial, commercial or other activities, may be admitted on deposit of a sum equivalent to the duty and taxes ordinarily payable thereon, subject to refund if the camera and all pictures taken thereby, positive or negative, be exported under customs supervision within thirty days from the date of importation.

ADDITIONAL ARTICLES TREATED AS TOURISTS' OUTFITS

Theatrical Scenery.—Theatrical scenery and stage properties, including trained animals, owned or leased and imported by foreign producing companies or by proprietors of foreign vaudeville acts, to be used in Canada by regular performers thereof and not by any other persons, nor for sale or rented in Canada, may be admitted without payment of duty and taxes, provided it is reported on Form E-29, and a cash deposit in a sum equivalent to the duty and taxes ordinarily payable thereon furnished the Collector of Customs and Excise. If the articles are exported under Customs supervision within six months from the time of entry, the deposit will be subject to refund; otherwise, same will be taken to account as duty and taxes.

Theatrical Costumes.— Theatrical costumes being the personal property of the actor, when imported by him for his own use in theatrical exhibitions, and not for sale or for use by any other person, may be admitted free as travellers' baggage. Similar treatment may be accorded to theatrical costumes imported by foreign producing companies or proprietors of vaudeville acts when such costumes are owned or rented by such producing companies or proprietors of vaudeville acts and when used by them or regular members of the importing company or troupe and not by any other person.

(*a*) Used theatrical costumes imported by Canadian Theatrical Companies or individual Canadian actors performing in such companies on rental and to be exported after temporary use in Canada, and used costumes brought in by promoters, actor managers or directors entering Canada with one or more costumes for use in the presentation of amateur or other performances for charitable or other institutions and to be exported after such temporary use, are dutiable. After an investigation into the value of such costumes at the time of importation, the Department has determined that $2 per costume is the minimum amount of duty and taxes to which such costumes should be liable, having in view the average condition of used costumes, the lack of a basis upon which any fair market value in the country of production may be established and the temporary use only in Canada for which such costumes are imported.

(*b*) Costumes which do not come within the provisions of the preceding sections are dutiable under the ordinary provisions of the Customs Tariff.

See article elsewhere "Shows and Circuses".

MUSICAL INSTRUMENTS, MOTION, STILL AND SOUND PICTURE APPARATUS, SLIDES AND FILMS

(*See also page 701*)

(*a*) *Musical Instruments.*—Musical instruments, the property of companies of musicians or individual non-resident concert artists entering Canada for the purpose of giving public or other concerts, may be admitted after report on Form E-29; upon the Collector being furnished with a cash deposit in a sum equivalent to the duty and taxes payable thereon, the deposit to be subject to refund if the articles be identified and exported at the customs port where reported inwards, or at another port, within six months from the time of entry.

(*b*) Any Collector of Customs may permit any musical instrument to be imported and used on not more than two occasions within the limits of his own port under such precautions or provisions as he may consider necessary to secure the due exportation thereof immediately after such use, but no instrument or instruments so admitted shall be allowed to be moved to any other port without the collection of duty and sales tax properly payable thereon.

(*a*) *Motion, Still and Sound Picture Apparatus, Slides and Films.*—Motion and still picture projection apparatus or slides and films therefor, the property of persons or firms non-resident in Canada, to be used, in gratuitous exhibitions for non-commercial purposes may be admitted as provided in preceding paragraph.

(*b*) Sound motion picture and motion picture camera outfits for taking sound motion or motion pictures of Canadian landscapes or industrial or other activities are dutiable each time of importation, without provision for refund upon subsequent exportation.

ALASKA HIGHWAY

Exemption from Duties and Taxes

By regulations issued October 9th, 1942, certain materials may, subject to conditions, be admitted free of duty and taxes.

These materials include: Contractors' Equipment, Canteen Supplies, Moving Picture Projectors and films therefor, and the exemptions apply in general only to materials imported by or for United States Contractors, or by or on behalf of the United States Government, or when covered by a United States Public Roads Administration Alaska Highway Purchase order.

REGULATIONS GOVERNING TEMPORARY ADMISSION OF ARTICLES FOR SPECIAL USE

1. (*a*) The Department has authorized the use of Temporary Admission Report Form E-29, under which certain specified articles may be permitted entry without payment of duty and taxes. Provision is made on the Form for a computation of the amount of duty and taxes properly payable, and a cash deposit of an amount equal to that sum is to be supplied, unless otherwise stipulated. The E-29 must be surrendered by the holder and exportation must be made within six months from the date of entry (unless otherwise provided for), and any cash deposit which may have been furnished will then be subject to refund, otherwise it will be taken to account as duty and taxes. The goods must be identified by a Customs Officer prior to exportation.

(*b*) Although the furnishing of a deposit may be required by the regulations, any Collector of Customs may, in his discretion, waive its collection if the imported articles entered under Form E-29, are to be used within the limits of his own port, under such precautions or provisions as he may consider necessary to secure the due exportation thereof immediately after such use.

Description	Condition of Entry
2. *Musical instruments* for use in public and other concerts, the property of, or to be used by,—	
(*a*) Individual non-resident concert artists:	E-29, without security (*see* Para. 1.)
(*b*) Non-resident members of bands, orchestras or other groups of musicians:	E-29, with security (*see* Para. 1. (*b*))
3. *Musical Instruments* imported as part of tourists' outfits:	E-29, without security (*see* Memo D No. 12.)
4. *Motion and Still Picture projection apparatus* and slides and films therefor, the property of non-residents, for use in gratuitous exhibitions for non-commercial purposes:	E-29, without security (*see* Para. 1.)
5. *Still picture cameras*, including a reasonable supply of dry plates or raw film therefor, the property of and imported by non-residents, for commercial use, conditional on exportation of the camera and all of the imported plates or film, exposed or not exposed, together with all prints made therefrom, within thirty days:	E-29, with security (*see* Para. 1.)
6. *Motion picture cameras and film* for commercial use:	Subject to ordinary provisions of Customs Tariff.
7. *Motion and still picture cameras and film* imported as part of tourists' outfits:	E-29, without security (*see* Memo. D. No. 12.)
8. *Lecture Material:* Charts, maps, cut-away parts and other miscellaneous material such as may be used by non-residents for the purpose of illustrating lectures to be delivered by them before Scientific or other Societies for educational and non-commercial purposes:	E-29, without security (*see* Para. 1.)
9. *Theatrical Costumes*, imported by,—	
(*a*) Individual non-residents for their own use or by the proprietors of non-resident producing companies for use by the regular members of the importing company and not for that of any other person or for sale:	Free as "Travellers' Baggage".
(*b*) Canadian theatrical companies or individual Canadian actors performing in such companies, on rental or to be exported after temporary use in Canada, and used costumes brought in by promoters, actor managers or directors entering Canada with one or more costumes for use in the presentation of amateur or other performances for charitable or other institutions, and to be exported after such temporary use:	Subject to ordinary provisions of Customs Tariff, provided that $2 per costume be the minimum amount of duty and taxes to which such costumes should be liable.
10. *Stage Properties:* Theatrical scenery and stage properties (including trained animals), owned or leased and imported by foreign producing companies or by proprietors of foreign vaudeville acts, to be used in Canada by regular performers thereof and not by any other person, or for sale or rental in Canada:	E-29, with security (*see* Para. 1.)

EXEMPTIONS FROM SALES TAX—CANADA

Advertising matter, when in single copies by mail, addressed to an individual, for which no charge is made.
Alfalfa meal stock food
Agricultural Implements
Animals, living
Animals and articles for exhibition purposes.
*Apparatus Scientific for hospitals.
Apparatus for steril zing purposes, including bed-pan washers for use in Public Hospitals
Apples, dried, desiccated or evaporated
Articles admitted free under tariff items 692, 695a, 695b, 696, 696a, 698.
Articles and material for boots bona fide built for individual fishermen for their personal use in the fisheries.
Articles and materials for the sole use of any bona fide hospital recognized as such by a Department of Public Health and not for sale.
Articles and materials, not to include plant equipment, to be used exclusively in the manufacture of goods enumerated in tariff items 406, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409i, 409j, 409k, 410b, 411, 411a, 411b, 439c, 440k, 442, 442a, 476, 476a, 480, 538, 663, 663a, 666, 667, 696 and materials not to include plant equipment consumed in process of manufacture or production and which enter directly into the cost of goods enumerated in all the above items excepting 442 and 663b.
Articles and materials to be used exclusively in the manufacture of internal combustion traction engines and horse powers, or portable engines with boilers in combination for farm or logging purposes.
Articles which enter nto the cost of manufacture of the goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409k, 409o and 439c

when imported by manufacturers for use exclusively in the manufacture in their own factories of the goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409k, 409o and 439c under regulations prescribed by the Minister notwithstanding the provisions of tariff item 442, materials or commodities as hereunder defined or described, when imported by manufacturer for use exclusively in the manufacture, in their own factory of the goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409o and 439c under regulation prescribed by the Minister.

(1) Pig Iron

(2) Bars or rods of iron or steel, hot rolled

Articles, etc., enumerated in items 236b, 695b, 696a, 700, 701, 702, 703, 704, 708.

*Articles entering into cost of Fertilizers

Articles exported

Articles for Governor General

Articles for Consuls General

Articles free under tariff item 692

Articles under item 682

Artificial limbs and parts

Badges for war veterans

Baggage, travellers

Bakers cakes and pies, not to include biscuits, cookies or similar goods.

Barley, damaged by water

Barley meal for poultry feed.

Barley, n.o.p.

Bees

Beet pulp, dried

Bells, altar

Bells for churches only

Bequests, etc.

Bibles

*Binder twine

*Binding attachments and parts

*Boats for use in the fisheries or purchased by bona fide fisherman

*Books enumerated in Customs Tariff items 173 and 175

Books for bona fide use of public libraries, libraries of mechanics institutes, libraries of universities, colleges or schools; or for libraries of any incorporated law, literary, scientific or art association, being the sole property of such institutes and not the property of individuals.

Books for charitable purposes

Books for charitable purposes donated

Books for instruction of deaf, dumb and blind, including playing cards, embossed and grooved cards

Books, Prayer and Hymn

*Books, text, printed, authorized by the Dept. of Education of any province

Boot and shoe patterns.

Bran shorts and meal middlings

Bread, not to include buns or rolls or similar goods, whether sweetened or not.

Brooders for raising young fowl

Butter

Buttermilk

Carriages for travellers

Cars used at a mine

Casein

Cattle and other stock feed

Chain shackles, iron or steel

Charcoal, if fuel

Cheese

Clothing, donations for charitable purposes

Coal, anthracite or bituminous

Coal tar machinery, and parts used exclusively in distillation or recovery of products from coal tar or gas

Coal washing machines and parts not to include plant equipment

*Coil chain and chain shackles of iron or steel

Coin, British and Canadian

Coin, Foreign, gold

Coke machinery

Consuls General—Articles for the personal or official use of Consuls General who are natives or citizens of the country they represent, and who are not engaged in any other business or profession

Cotton duck and sail twine used exclusively in equipment for ships and vessels

*Coverings usual for covering goods not subject to sales tax

Cream

*Cream Separators and parts thereof and articles and materials to be used exclusively in their manufacture

*Crutches for cripples

*Cultivators and parts

*Dental instruments of metal

Diamond dust and black diamonds for borers

*Disinfecting preparations and materials for use exclusively in the manufacture of such preparations when used in agriculture or horticulture.

Donations of clothing and books for charitable purposes

Drain tiles for agricultural purposes

Dried beet pulp

*Edging knives

Eggs, in shell

Electricity, except when used in dwellings.

Engines, gasoline, for fishermen's use in fishing boats

Engines, portable, for farm purposes. Traction engines for farm purposes and parts

*Explosives, n.o.p.

Eyes, artificial

*Fanning mills

*Farm and field rollers, wagons and sleds

Farm and logging wagon spokes over 1½ inch in size and rims 1⅝ inch and larger, also hubs therefor. Smaller sizes are subject to the tax unless sold to manufacturers of farm implements under certificate, for use in manufacturing of farm and logging wagons.

Farm and forest products sold by the individual farmer of his own production, not to include canned fruits or vegetables when produced in excess of 10,000 cans of one pound each or their equivalent, per annum, nor flowers, flowering plants or bulbs, when the sale thereof exceeds $500.00 per annum.

Feed cutters and parts

Feed for calf, cattle, hog or poultry and for fur bearing animals whose pelts have commercial value

Fence posts, split

Fertilizers

Fibre for m'fs of binder twine

Fire brick, plaster refractories, high temperature cement, fire clay and other refracting materials under items 281 and 281a.

Fish and products thereof, not to include canned fish.

Fish hooks, lines, nets, except for sportsmen's use, see Tariff item 682

Flour

*Fodder and feed cutters

*Forks (pronged)

Fox feed.

*Fruit grading machines

Fruits in natural state

Fuel of all kinds, other than liquid

Furs, raw

Garden rollers and complete parts

Garden seeders

Gas, natural and gas manufactured from coal, calcium carbide or oil for illuminating or heating purposes, except when used in dwellings.

*Giant powder and goods used in manufacturing of

*Glassware for laboratory work in public hospitals

Gifts, imported, valued at less than $5.00 each

Gold, unmanufactured

Goods enumerated in Tariff items 236b and 698.

*Gopher poison and materials for use exclusively in its manufacture

Grain crushers and parts

Grain, mixed or crushed for cattle or poultry food

Grain or seed cleaning machines and complete parts

Grain seeds in natural state, not to include rice

Gravel

*Harness for horses and complete parts thereof, and articles and materials to be used exclusively in the manufacture thereof.

*Harrows and parts thereof

*Harvesters and parts

Hay

*Hay knives

*Hay loaders, tedders

Hides, raw and salted

Hoes

Hog feed

Honey

Hops

Horse powers and traction engine for farm purposes. N.O.P. and complete parts

*Horse rakes and parts

Hymn Books

Ice

*Incubators for hatching eggs

Infant incubators and complete parts for public hospitals

Insulin

Internal combustion traction engines and horse powers, or portable engines with boilers, in combination, for farm purposes, or for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump or common or other carrier; and complete parts of all the foregoing

Knives, edging, hay and straw and complete parts

Lard made in Canada

Lasts, patterns and dies for boots and shoes and rubber footwear

Lawn rollers

Limbs, artificial

Liver extract for use exclusively in the treatment of anaemia

Logging machinery, cars, cranes, blocks and tackle, wire rope—not including wire rope to be used as guy ropes
Logs and round unmanufactured timber
Machinery, coal tar, for recovery of products of coal, tar or gas
*Machinery, coal washing, and parts
Machinery, coke or gas and gas producing
*Machinery for logging and sleds
*Machinery for sawing timber
Machines, centrifugal, for testing butter fat, milk and cream
Machines, grain and seed cleaning
Machines, vegetable grading, and parts
Magazines, quarterly, monthly, bi-monthly, and semi-monthly, and weekly literary papers unbound
*Manure Spreaders and parts
Manuscripts
Maple Syrup and Sugar
Maple syrup sap buckets, sap spouts, evaporators, when for use exclusively in producing maple syrup
Materials for use only in the construction, equipment and repair of ships.
Materials used as ingredients in canned fish
Materials to be used in Canada for the construction of bridges and tunnels crossing the boundary between the United States and Canada when similar materials are admitted free under similar circumstances into the United States under regulations prescribed by the Minister
Materials (not to include abrasives, lubricating oils, fuel oils, or non-permanent plant equipment) consumed, otherwise than by waste or wear, in the process of manufacture or production of taxable goods.
Materials, not to include plant equipment, consumed in the process of manufacture or production, which enter directly into the cost of the manufacture of internal combustion traction engines and horse powers, or portable engines with boilers in combination for farm or logging purposes
Materials for use only in the manufacture of rope not exceeding one and one-half inches in circumference for fisheries.
Material used in the construction, equipment and repair of ships
Meats and poultry, fresh
Memorials and monuments for soldiers
Menageries
*Microscopes valued at not less than $50.00
Middlings
Milk albumen, when used exclusively in manufacturing animal or poultry feeds
Milk, including buttermilk, condensed milk, evaporated milk, and powdered milk;
*Milking Machines
*Milk testing machines (centrifugal)
Missals
*Mowing Machines and parts
Newspapers
Nicotine Sulphate
*Nitro Glycerine
Nursery stock
Oil cake, and oil cake meal
Oil, for illuminating purposes.
Ore of metal
Oysters in bulk or shell
Packers, soil, and complete parts
Paintings in oil or water colors and pastels, valued at not less than $20.00
Papers, weekly, unbound
Peat as a fuel
Peat moss when used for Agricultural purposes, including poultry litter.
*Philosophical Instruments item 696
Photographs, paintings, pastels, drawings and other works of art work, originals, copies or proofs and printing plates made to produce the same, as non-advertising news, pictures for periodical publications enjoying second-class mailing privileges etc.
Pies, bakers
Pit props and packwood for use exclusively in mines.
Plants, vegetable
*Ploughs and parts
*Post-hole diggers
Posts, fence
*Potato diggers
Potato planters and diggers
Poultry feed
Poultry, live and poultry fresh
*Powder blasting and mining
*Powder, giant
Prayer Books and Psalm
Printing paper and printing ink for use exclusively in producing quarterly, bi-monthly, monthly and semi-monthly magazines and weekly literary papers unbound
Products of forests, when sold by the original settler, also see Farm and Forest products.
Provincial government goods imported for use of any department thereof and not for resale.
*Pruning hooks and shears
Pulpwood sold by the settler
*Quarrying cars and appliances for quarrying
Radium
*Rakes
Raw and salted hides
*Reapers and parts
Religious Tracts
Rubble stone
Salmon twine
Salt
Sand, gravel, rubble and field stone
Sap spouts and sap buckets, evaporators and complete parts thereof, used exclusively in the production of maple syrup.
Sawdust and shavings, when for fuel exclusively
Scythes
Seed cleaning machines
*Seed drills and parts
Seeds in natural state
Settler effects
Ships, licensed to engage in coasting trade
Ships' material
Shorts
Sickles
Silver, unmanufactured
Sinkers and floats including trawl kegs, for use in the fisheries, not including sportsman's purposes
Sleds, farm and logging and complete parts
*Snaths
*Spraying machines and parts
Spraying preparations
Stave machinery, cylinder stave saws, wheel type stave joiners, crozing and chamfering machinery, for use exclusively in making staves, and articles and material to be used exclusively in their manufacture and materials not to include plant equipment consumed in the process of manufacture or production.
Steel Dies, of a class or kind not made in Canada valued at not less than $1,000 each, for use exclusively in stamped metal sheets or metal plates.
Stone, crushed, produced by manufacturer for maintenance of its roads or sidewalks, not for sale.
Stone, field
Straw
Straw knives and parts
*Stumping machines and parts
Sugar and maple sugar
Sunday School lesson pictures
Superphosphate Fertilizers
*Surgical Instruments
Syringes, exploring
Tan bark
*Text books, printed, authorized by the Dept. of Education of any province
*Threshing Machine Separators and parts
Tiles, drain for agricultural purposes
Timber, round, unmanufactured
Turtles
Vegetable grading, washing and drying machines
Vegetable plants
Vegetables in natural state
Veteran War Badges
*Waggons, farm, and parts
*Waggons, logging and parts
*Weeders and parts
Wheat
Wind mills and complete parts
*Wind stackers and parts
Wood for fuel
Wool fabric as sample, not to exceed one half yard in length
Wool, not further prepared than washed and combed
Woollen rolls or wool yarn milled for a producer of wool from such wool supplied by him for his own use.
*X-ray apparatus and parts thereof

*Items marked thus (*) have the material used in production as well as the material consumed in the process of production exempt from Sales Tax.

N.B.—All articles and materials used in the manufacture of goods in the various tariff items named in list of exemptions does not include plant equipment consumed in process of manufacture or production which enter into the cost of same articles or materials.

All articles manufactured or produced by the labour of the blind or deaf and dumb in institutions in Canada established for their care, or under the control or direction of such institutions, pay only one-half of the sales tax.

STERLING EXCHANGE TABLES

TABLE FOR CONVERTING STERLING MONEY INTO DOLLARS AND CENTS AT THE RATE OF $4.47 TO THE POUND.

£	D'l's.	£	D'l's.	£	D'l's.	£	D'l's.	s.d.	$	s.d.	$	s.d.	$	s.d.	$	s.d.	$
										4.0	89.4	**8.0**	1 78.8	**12.0**	2 68.2	**16.0**	3 57.6
1	4.47	38	169.86	75	335.25	112	500.64	1	0 01.8	1	0 91.2	1	1 80.6	1	2 70.0	1	3 59.4
2	8.94	39	174.33	76	339.72	113	505.11	2	0 03.7	2	0 93.1	2	1 82.5	2	2 71.9	2	3 61.3
3	13.41	40	178.80	77	344.19	114	509.58	3	0 05.5	3	0 94.9	3	1 84.3	3	2 73.7	3	3 63.1
4	17.88	41	183.27	78	348.66	115	514.05	4	0 07.4	4	0 96.8	4	1 86.2	4	2 75.6	4	3 65.0
5	22.35	42	187.74	79	353.13	116	518.52	5	0 09.3	5	0 98.7	5	1 88.1	5	2 77.5	5	3 66.9
6	26.82	43	192.21	80	357.60	117	522.99	6	0 11.1	6	1 00.5	6	1 89.9	6	2 79.3	6	3 68.7
7	31.29	44	196.68	81	362.07	118	527.46	7	0 13.0	7	1 02.4	7	1 91.8	7	2 81.2	7	3 70.6
8	35.76	45	201.15	82	366.54	119	531.93	8	0 14.9	8	1 04.3	8	1 93.7	8	2 83.1	8	3 72.5
9	40.23	46	205.62	83	371.01	120	536.40	9	0 16.7	9	1 06.1	9	1 95.5	9	2 84.9	9	3 74.3
10	44.70	47	210.09	84	375.48	121	540.87	10	0 18.6	10	1 08.0	10	1 97.4	10	2 86.8	10	3 76.2
11	49.17	48	214.56	85	379.95	122	545.34	11	0 20.4	11	1 09.8	11	1 99.2	11	2 88.6	11	3 78.0
12	53.64	49	219.03	86	384.42	123	549.81	**1.0**	0 22.3	**5.0**	1 11.7	**9.0**	2 01.1	**13.0**	2 90.5	**17.0**	3 79.9
13	58.11	50	223.50	87	388.89	124	554.28	1	0 24.2	1	1 13.6	1	2 03.0	1	2 92.4	1	3 81.8
14	62.58	51	227.97	88	393.36	125	558.75	2	0 26.0	2	1 15.4	2	2 04.8	2	2 94.2	2	3 83.6
15	67.05	52	232.44	89	397.83	126	563.22	3	0 27.9	3	1 17.3	3	2 06.7	3	2 96.1	3	3 85.5
16	71.52	53	236.91	90	402.30	127	567.69	4	0 29.8	4	1 19.2	4	2 08.6	4	2 98.0	4	3 87.4
17	75.99	54	241.38	91	406.77	128	572.16	5	0 31.6	5	1 21.0	5	2 10.4	5	2 99.8	5	3 89.2
18	80.46	55	245.85	92	411.24	129	576.63	6	0 33.5	6	1 22.9	6	2 12.3	6	3 01.7	6	3 91.1
19	84.93	56	250.32	93	415.71	130	581.10	7	0 35.3	7	1 24.7	7	2 14.1	7	3 03.5	7	3 92.9
20	89.40	57	254.79	94	420.18	131	585.57	8	0 37.2	8	1 26.6	8	2 16.0	8	3 05.4	8	3 94.8
21	93.87	58	259.26	95	424.65	132	590.04	9	0 39.1	9	1 28.5	9	2 17.9	9	3 07.3	9	3 96.7
22	98.34	59	263.73	96	429.12	133	594.51	10	0 40.9	10	1 30.3	10	2 19.7	10	3 09.1	10	3 98.5
23	102.81	60	268.20	97	433.59	134	598.98	11	0 42.8	11	1 32.2	11	2 21.6	11	3 11.0	11	4 00.4
24	107.28	61	272.67	98	438.06	135	603.45	**2.0**	0 44.7	**6.0**	1 34.1	**10.0**	2 23.5	**14.0**	3 12.9	**18.0**	4 02.3
25	111.75	62	277.14	99	442.53	136	607.92	1	0 46.5	1	1 35.9	1	2 25.3	1	3 14.7	1	4 04.1
26	116.22	63	281.61	100	447.00	137	612.39	2	0 48.4	2	1 37.8	2	2 27.2	2	3 16.6	2	4 06.0
27	120.69	64	286.08	101	451.47	200	894.00	3	0 50.2	3	1 39.6	3	2 29.0	3	3 18.4	3	4 07.8
28	125.16	65	290.55	102	455.94	300	1341.00	4	0 52.1	4	1 41.5	4	2 30.9	4	3 20.3	4	4 09.7
29	129.63	66	295.02	103	460.41	400	1788.00	5	0 54.0	5	1 43.4	5	2 32.8	5	3 22.2	5	4 11.6
30	134.10	67	299.49	104	464.88	500	2235.00	6	0 55.8	6	1 45.2	6	2 34.6	6	3 24.0	6	4 13.4
31	138.57	68	303.96	105	469.35	600	2682.00	7	0 57.7	7	1 47.1	7	2 36.5	7	3 25.9	7	4 15.3
32	143.04	69	308.43	106	473.82	700	3129.00	8	0 59.6	8	1 49.0	8	2 38.4	8	3 27.8	8	4 17.2
33	147.51	70	312.90	107	478.29	800	3576.00	9	0 61.4	9	1 50.8	9	2 40.2	9	3 29.6	9	4 19.0
34	151.98	71	317.37	108	482.76	900	4023.00	10	0 63.3	10	1 52.7	10	2 42.1	10	3 31.5	10	4 20.9
35	156.45	72	321.84	109	487.23	1000	4470.00	11	0 65.1	11	1 54.5	11	2 43.9	11	3 33.3	11	4 22.7
36	160.92	73	326.31	110	491.70	1100	4917.00	**3.0**	0 67.0	**7.0**	1 56.4	**11.0**	2 45.8	**15.0**	3 35.2	**19.0**	4 24.6
37	165.39	74	330.78	111	496.17	1200	5364.00	1	0 68.9	1	1 58.3	1	2 47.7	1	3 37.1	1	4 26.5
								2	0 70.7	2	1 60.1	2	2 49.5	2	3 38.9	2	4 28.3
								3	0 72.6	3	1 62.0	3	2 51.4	3	3 40.8	3	4 30.2
								4	0 74.5	4	1 63.9	4	2 53.3	4	3 42.7	4	4 32.1
								5	0 76.3	5	1 65.7	5	2 55.1	5	3 44.5	5	4 33.9
								6	0 78.2	6	1 67.6	6	2 57.0	6	3 46.4	6	4 35.8
								7	0 80.0	7	1 69.4	7	2 58.8	7	3 48.2	7	4 37.6
								8	0 81.9	8	1 71.3	8	2 60.7	8	3 50.1	8	4 39.5
								9	0 83.8	9	1 73.2	9	2 62.6	9	3 52.0	9	4 41.4
								10	0 85.6	10	1 75.0	10	2 64.4	10	3 53.8	10	4 43.2
								11	0 87.5	11	1 76.9	11	2 66.3	11	3 55.7	11	4 45.1

To convert dollars into sterling, take the pounds opposite the nearest amount below the dollars to be converted; the balance will then be found in the s.d. table.

As an example— $443.20 = £99:3:0

Nearest amount below = $442.53 = £99:0:0
balance = .67 = 3:0
$443.20 = £99:3:0

Amounts of 10 times or 100 times those given in table may be conveniently calculated by moving decimal point one or two places to the right.

As an example—to convert £840:0:0 to $,—£84:0:0 is $375.48; move decimal 1 place to right = $3,754.80.

FOREIGN EXCHANGE QUOTATIONS: WEEK ENDING DEC. 7, 1942

The Foreign Exchange Division of the Bank of Canada has furnished the following statement of the nominal closing quotations for all the principal exchanges for the week ending Monday, Dec. 7, 1942.

Country	Unit	Present or Former Gold Parity		Nominal Quotations in Montreal Week ending Nov. 9
Great Britain	Pound	4.8666	Buying	$4.4300
			Selling	4.4700
United States	Dollar	1.0000	Buying	1.1000
			Selling	1.1100
Mexico	Peso	.4985		.2283
Jamaica	Pound	4.8666	Bid	4.4200
			Offer	4.4800
Other British West Indies	Dollar	1.0138		.9313
Argentina	Peso (Paper)	.4245	Official	.3304
			Free	.2623
Brazil	Cruzeiro (Paper)	.1196	Official	.0673
	(Symbol Cr.$)		Free	.0573
British Guiana	Dollar	1.0138		.9313
Chile	Peso	.1217	Official	0.574
			Export	0.444
Venezuela	Bolivar	.1930	Official	.3313
			Free	.3330
Colombia	Peso	.9733		.6343
Uruguay	Peso	1.0342	Controlled	.7307
			Uncontrolled	.5854
South Africa	Pound	4.8666	Bid	4.3862
			Offer	4.4590
Egypt	Pound (100 Piastres)	4.9431	Bid	4.5380
			Offer	4.5906
India	Rupee	.3650		.3359
Australia	Pound	4.8666	Bid	3.5300
			Offer	3.5760
New Zealand	Pound	4.8666	Bid	3.5440
			Offer	3.5940

TABLE OF DAYS FOR COMPUTING INTEREST

To Find the Number of Days from any Day of any one Month to the same Day of any other Month

From	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
To Jan...	365	334	306	275	245	214	184	153	122	92	61	31
Feb...	31	365	337	306	276	245	215	184	153	123	92	62
March	59	28	365	334	304	273	243	212	181	151	120	90
April..	90	59	31	365	335	304	274	243	212	182	151	121
May ..	120	89	61	30	365	334	304	273	242	212	181	151
June..	151	120	92	61	31	365	335	304	273	243	212	182
July..	181	150	122	91	61	30	365	334	303	273	242	212
Aug ..	212	181	153	122	92	61	31	365	334	304	273	243
Sept ..	243	212	184	153	123	92	62	31	365	335	304	274
Oct. .	273	242	214	183	153	122	92	61	30	365	334	304
Nov...	304	273	245	214	184	153	123	92	61	31	365	335
Dec...	334	303	275	244	214	183	153	122	91	61	30	365

N.B.—In leap year, if the last day of February comes between, add one day to the number in the table.

Example:—How many days from May 10th to Sept. 12th? From the above table we get 123; add 3 for difference between 10 and 13, and we get 126, the number of days required.

POPULATION OF TOWNS AND CITIES OVER 10,000

Partial List from Census Figures 1941

Ontario, Nova Scotia, New Brunswick, Manitoba, Alberta, P.E.I.: final; other provinces: preliminary.

Belleville, Ont.	15,710	Lachine, Que.	19,898	Saint John, N.B.	51,741
Brandon, Man.	17,383	Lethbridge, Alta.	14,612	St. Thomas, Ont.	17,132
Brantford, Ont.	31,948	Levis, Que.	11,910	Sarnia, Ont.	18,734
Brockville, Ont.	11,342	London, Ont.	78,264	Saskatoon, Sask.	42,269
Calgary, Alta.	88,904	Medicine Hat, Alta.	10,571	Sault Ste. Marie, Ont.	25,794
Cap de la Madeleine, Que.	11,885	Moncton, N.B.	22,763	Shawinigan Falls, Que.	20,237
Charlottetown, P.E.I.	14,821	Montreal, Que.	890,234	Sherbrooke, Que.	35,651
Chatham, Ont.	17,369	New Westminster, B.C.	21,560	Sorel, Que.	12,203
Chicoutimi, Que.	15,975	Niagara Falls, Ont.	20,589	Stratford, Ont.	17,038
Cornwall, Ont.	14,117	North Bay, Ont.	15,599	Sudbury, Ont.	32,203
Dartmouth, N.S.	10,847	Oshawa, Ont.	26,813	Sydney, N.S.	28,305
Drummondville, Que.	10,502	Ottawa, Ont.	154,951	Thetford, Mines, Que.	12,788
Edmonton, Alta.	93,817	Outremont, Que.	29,865	Timmins, Ont.	28,790
Fort William, Ont.	30,585	Owen Sound, Ont.	14,002	Toronto, Ont.	667,457
Fredericton, N.B.	10,062	Pembroke, Ont.	11,159	Trois Rivieres, Que.	41,811
Galt, Ont.	15,346	Peterborough, Ont.	25,350	Truro, N.S.	10,272
Glace Bay, N.S.	25,147	Port Arthur, Ont.	24,426	Valleyfield, Que.	16,968
Granby, Que.	14,146	Prince Albert, Sask.	12,290	Vancouver, B.C.	271,597
Guelph, Ont.	23,273	Quebec, Que.	147,908	Verdun, Que.	66,503
Halifax, N.S.	70,488	Regina, Sask.	56,520	Victoria, B.C.	41,787
Hamilton, Ont.	166,337	St. Boniface, Man.	18,157	Welland, Ont.	12,500
Hull, Que.	32,604	St. Catharines, Ont.	30,275	Westmount, Que.	24,959
Joliette, Que.	12,678	St. Hyacinthe, Que.	17,723	Windsor, Ont.	105,311
Jonquiere, Que.	13,766	St. Jean, Que.	13,563	Winnipeg, Man.	221,960
Kingston, Ont.	30,126	St. Jerome, Que.	11,286	Woodstock, Ont.	12,461
Kitchener, Ont.	35,657				

PARTICULARS OF BANK AND OTHER STOCKS*

Showing the par value of the Shares, amount of Capital, Reserve, Dividends, and the highest and lowest price at which the stock was sold on The Toronto Stock Exchange and Montreal Stock Exchange. January 1st, 1942, to dates shown.

NOTE.—Whilst every care is taken in the preparation of the following tables, the publishers do not guarantee the accuracy or the correctness of the figures contained therein. Subscribers are recommended not to engage in Stock Exchange transactions on the basis of the quotations contained in the tables without reference to the current prices. The figures shown are according to the last available statements in our hands.

*In the case of Companies having "No Par Value" Stock the amount shown as "Reserves" includes the surplus of Assets over Liabilities applicable to such Stock.

MISCELLANEOUS

Stocks	Shares, Par Value	Capital Outstanding		Bonds and Debentures Outstanding	Reserve Funds, Surplus	Dividends declared Year 1942 to Dec. 14		1942 To Nov. 30th	
		Common	Preferred			Am't Paid	How and When Paya'le	High-est	Low-est
	$	$	$	$	$				
Abitibi Power & Paper, Com.	None	1,088,117 shares	10,000 sh.	41,992,290	43,838,546	$1.00	Lt. Pd. Oct/28	.75	.45
" " " 7% Pref.	100		348,818 sh.			1¾	Lt. Pd. Oct/31	14	6
" " " 6% "	100					1½	Lt. Pd. Apr/31	7	3⅞
Acme Glove Works Ld..N.Com	None	24,000 shares	687,900	.....	393,602	12½c	Lt. Pd. Jan/39	3	3
" " " " 6½% Pref.	100					6½	Year 1942	53¼	50¼
Agnew Surpass Shoe Strs. Com	None	80,000 shares	10,000 shs.	.....	1,803,277	80c+20	c] Year 1942	13	11¼
" " " " Pref.	100					7	Quart'y, Apr.	110	106¼
Alberta Pac. Grain..Com. A	None	80,000 shares	30,000 sh.	2,640,500	6,179,239	....	.....	1.00	.75
" " ..Pref.	100					1¾	Lt. Pd. J'ly/30	35	21½
Algoma Steel Corp. ...Com.	None	412,700 sh.	2,095,500	2,314,000	36,994,538	....	.....	9	8
" " " ...Pref.	100					$5.00	H-Y Jan. & Jly	82	82
Amalgamated Elec. .. Com.	None	84,415 sh.	.....	.....	1,811,865	80c	Year 1942	7½	6
Amer. Cyanamid Co., Com. A	10	659,430	11,066,810	20,978,000	123,591,539	.60+S	t] Quar. Apr.	.....	.....
" " " " B	10	25.524,214				.60+S	t] Quar. Apr.	.....	.....
Anglo-Can. Teleph. Co. Pref.	50	487,100 sh.	82,600 sh.	.....	943,797	5½	Quart'ly Feb.	42	40
Asbestos Corp. Ltd.	None	600,000 sh.	.....	.....	8,624,467	75c+65	Quart'ly Mar.	21½	16½
Associated Breweries..Com.	None	238,000 sh.	663,900	.....	7,194,686	1.25	Quart'ly Mar.	17¾	13½
" " Pref.	100					7	Quar. Apr.	111‡	109⅞
Ault & Wiborg Pty. Ltd. ..... Pref.	100	45,000 sh.	449,600	.....	1,385,630	5½	Quart'ly Feb.	102½	102
Barker's Bread, Ltd. ..Com.	None	35,605 sh.	9,584 sh.	.....	937,788	8c	Lt. Pd. Nov/37	1.25	.75
" " " Pref.	50					62½c	Lt. Pd. Jan./41	21	12
Bathurst Pow. & Pap. Class A	None	400,000 sh.	.....	.....	20,143,386	$1+	50c] Qu. Mar.	14½	10½
" " " " B	None	300,000 sh.				....	.....	.....	.....
Beatty Bros., Ltd..... A	None	39,000 shs				25c	Jan. 2, 1943	11⅓	6⅔
" " .....B	None	100,000 sh				....	.....	6½	4½
" " .1st Pref.	100		9,095 sh.	.....	6,300,013	6	Quar. Feb.	110½	102
" " 2nd Pref.	100		6,796 sh.			7	July, Jan.	110½	76
Bell Telephone.....	100	838,553 sh.	.....	65,500,000	75,654,277	8	Quar. Apr.	150½	123
Bertram & Sons, John. Com.	5	60,000 sh.	5,402 sh.	.....	5,453,605	30c+10	Feb. & Aug.	7¾	6½
Biltmore Hats, Ltd....Com.	None	80,000 sh.	.....	130,000	722,841	60c	Quar. Apr.	7¼	6
Blue Ribbon Corp.....Com.	None	63,475 shs.	29,850 sh.	.....	3,212,413	50c	Lt. Pd. Nov/41	3	2½
" " " ... Pref.	50					5	Quar. Feb.	32½	23
Brantford Cordage..1st Pref.	25	80,000 shares	35,859 sh.	.....	2,094,040	$1.30	Quart'ly Apr.	22	20½
Brazilian Tr. L. & P. ..Com.	None	7,029,894 sh	3,934 sh.	29,426,874	243,992,922	≥1.00	1942	12	6½
" " " ..Pref.	100					6	Quart'y, Apr.	.....	.....
Brew's & Dist. of Vancouver	5	608,904 sh.	.....	30,111,127	1,924,587	50c+10	c] May 20, 1942	5½	4
British American Oil.....	None	2,772,642 sh	.....	7,000,000	43,695,971	$1.00	Quar. Apr.	18	13
Br. Col. Packers Ltd.....	None	136,279 sh.	.....	1,100,000	10,417,322	$1.50	Mar. 16, 1942	16	12¾
Br. Col. Power Corp. Class A	None	1,000,000 sh	.....	37,607,624	99,653,446	$2.00	Quart'y, Apr.	22	18
" " " " " B	None	1,000,000 sh				....	.....	1.25	.75
Bruck Silk Mills Ltd., Com.	None	125,000 sh.	.....	392,900	3,156,301	40c	1942	5½	4½
Building Products.....	None	483,384 sh.	.....	.....	5,848,274	70c+10	Quar. Apr.	14	11¼
Burlington Steel Co. Ltd.....Com.	None	140,000 sh.	.....	.....	2,581,574	60c	Quar. Apr.	8¼	7½
Calgary Power.....Com.	100	35,000 sh	59,000 sh.	11,652,500	4,564,323	1½	Lt. Pd. Jan/36	.....	.....
Canada Bread Co.....Com.	None	200,000 sh	1,250,000	.....	3,970,040	25c	Lt. Pd. Mar/31	3	1⅜
" " ..1st Pref.	100		1,250,000			6	Quart'ly Apr.	101½	98½
" " "B" Pref.	50					$2.50	Quart'ly Apr.	46	30
Canada Cement.....Com.	None	600,000 shs	20,086,900	10,500,000	35,266,732	....	.....	5	3¾
" " .....Pref.	100					$5.00	Quart'ly Mar.	102	90
" Crushed Stone. Com.	None	63,740 sh	.....	16,500	1,717,032	40c	Year 1942	.....	.....
Can. Cycle & Motor...Pref.	100	100,000 sh.	954,100	.....	3,220,882	$5.00	Quar. Mar.	106	103
Can. Found's & Forg. Class A	None	37,940 sh.	.....	.....	3,203,578	$1.50	Quar. Mar	18	16½
" " " " B	None	9,600 sh.				$1.50	Dec. 18, 1942	19½	18¾
Canada Iron Foundries, Com.	100	1,598,900	3,877,800	.....	7,332,575	3	Year 1942	60	55
" " " Pref.	100					6	Year 1942	90	81½‡
Canada Life.....	100	1,000,000	.....	.....	260,981,260	20	Quart'y, Apr.	.....	.....
Can. Malting Co. Ltd.....	None	198,972 sh	.....	.....	13,392,002	$2+50c	Quart'y, Mar.	37½	32
Can. Northern Power, Com.	None	400,000 sh.	55,000 sh.	14,304,500	18,015,834	60c	Year 1942	7‡	4½
Canada Packers Ltd...Com.	None	200,000 sh.	.....	1,500,000	37,547,961	$4.00	Quar. April	87	74¾
Canada Steamships....Com.	None	300,000 shares	229,500 sh.	11,659,500	25,527,099	1¾	Lt. Pd. Dec/20	8½‡	5½
" " ....Pref.	50					$2.50	Apr. 1, 1942	30	25½
Can. Wire & Cable, Class A.	None	29,668 shs.	28,566 sh.	.....	8,854,387	$4.00	Quart'ly Mar.	57	48¾
" " " " B.	None	150,664 shs				$2.00	Quart'ly Mar.	24¾	14

Stocks	Shares, Par Value	Capital Outstanding: Common	Capital Outstanding: Preferred	Bonds and Debentures Outstanding	Reserve Funds, Surplus	Dividends declared Year 1942 to Dec. 14: Am't Paid	Dividends declared Year 1942 to Dec. 14: %	Dividends declared Year 1942 to Dec. 14: How and When Paya'le	1942 To Nov. 30th: Highest	1942 To Nov. 30th: Lowest
	$	$	$	$	$					
Can. Bakeries..... Com.	None	99,890 sh.	9,130 shs.	5,300	1,828,966	.....		.....	2.50†	.80
" " ..... Pref.	100					$8.75		Year 1942	65†	48½
Can. Breweries Ltd....Com.	None	675,195sh.	163,200 shs.	1,475,000	13,191,452	.....		.....	1.40	1.00
" " " ....Pref.	None					$3.30		Quart'y, Apr.	30½	25½
Canad'n Bronze Co. Ltd. Com	None	80,000 sh.	7,500 shs.	.....	2,516,241	1.50+50		Quart'y Feb.	32	27½
" " 5% Pref.	100					5		Quart'y Feb.	105½	105
Can. Canners ..... Com.	None	137,784 sh.	190,877½ shs.	2,600,000	24,078,168	50c		Quart'y Apr.	6	4⅞
" " .....1st Pref.	20		359,537 shs.			$1.00+		20c]Quar, Apr	22	16
" " ...Conv. Pref.	None					60c+20		c] Quar. Apr.	9½	8
Canadian Car & F. ....Com.	None	365,800 sh.	280,000 shs.	.....	28,729,645	15c		Lt. Pd. Aug/32	7¾†	4⅜
" " " ....Pref.	25					1.75		Quar. April	27½	22
Canadian Celanese, Ltd. Com.	None	260,409 sh.	100,000 shs.	69,897 I.F.R. B	15,037,132	$1 + $1		Quar. Mar.	27½	21½
" " " Pref.	100					7+1.15p		Quart'y. Mar.	120	120
Canadian Converters.....	100	1,733,500	.....	.....	1,722,747	$2.00		Year 1942	17	15½†
Canadian Cottons.....Com.	100	27,155 shs.	36,615 shs.	.....	26,775,953	$4+$2		Quar. Apr.	102½	100
" " .....Pref.	100					6		Quar. Apr.	116	114¼
Can. Dredge & Dock Co., Com.	None	94,775 shs.	.....	.....	4,280,763	$1.50		Lt. pd. Jan/40	15†	9½
Can. Fairbanks Morse, Pref.	100	80,000 shs.	1,126,200	.....	8,307,373	4½†		Quart'y, Apr.	100	100
Can. Forei'n Invsts. Cor. Com.	None	73,416 sh.	6,854 shs.	.....	1,620,680	$2.00		Year 1942	23	15
" " " " Pref.	100					8		Quart'y, Apr.	105½	105
Canadian General Elec., Com.	50	188,845 sh.	46,000 shs.	.....	28,637,011	$8.00		Quart'y, Apr.	215	208†
Can. Industrial Alcohol...A	None	988,480 sh.	.....	.....	8,848,142	35c		Year 1942	4½†	3
" " " ...B	None	123,436 sh.				35c		Year 1942	3½	3
Canadian Locomotive	None	39,899 shs.	.....	1,044,800	2,875,848	.....		.....	9¼	6½
Can. Oil .....Com.	None	143,764sh.	2,000,000	1,500,000	10,848,380	$1 +		2 c] Qu. Feb.	15	10
" " .....Pref.	100					8		Quart'y, Apr.	123	105
Can. Pacific Railway.....	25	335,000.000	137,256,921	473,019,751	478,958,347	1½		Lt. Pd. Apr/32	8⅝	5
Can. Wallpap'r Mfg. Co. Ld. A	None	23,442 shs.	.....	150,000	3,247,104	$1.00		Aug. 10, 1942	9½	9
" " " " B	None	105,804 shs.				$1.00		Aug. 10, 1942	10	8
Can. Wirebound Boxes A Pr.	None	40,000 shs.	50,915 shs.	.....	2,412,623	$2.00		Quart'y, Apr.	20	17½†
Carnation Co. .....Pref.	100	609,591 shs.	2,935,900	3,600,000N	22,100,000	$4¾+$4		Quart'y, Apr	121	112½
Celanese Corp. of Amer. Com.	None	1,112,788 sh	16,481,800	27,700,000	43,166,058	$2.00F		Quart'y, Mar.	.....	.....
" " Prior Pref.	100		14,817,900			$7.00F		Quart'y, Apr.	.....	.....
" " 1st. Pref.	100					$7 00F		Year 1942	.....	.....
Chateau-Gai Wines Ltd.....	None	114,600 sh.	.....	.....	1,685,189	25c		Lt. Pd. Jun/41	3.50	2
Cockshutt Plow .. ..Com.	None	300,678 sh.	.....	.....	11,422,984	75c		Year 1942	8	5½
Confed. Life Associat'n. 30 Pd	100	300,000	.....	.....	129,155,201	$6.00		Quart'y, Mar.	.....	.....
Consoli'ted Bakeries of Can.	None	318,440 shs.	3 shares	.....	6,021,914	60c		Quart'y, Apr	10½	9½
Consolidated Mining & S. Co.	5	16,381,645	.....	7,713,000	57,726,483	$1+$1.		50] July, Dec.	39	32½
Consumers' Gas.....	100	14,555,200	.....	.....	5,199,952	8		Quart'y, Apr.	132	109
Cosmos Imperial ..... Com.	None	100,000 shs.	.....	342,000	3,768,948	$1.20+		15c]Qua. Feb	23	18
Crown Cork & Seal Co.....	None	100,000 shs.	.....	.....	1,656,483	$2.00		Quar. Feb.	25	20
Crow's Nest Pass Coal.....	100	62,126⅔ shs.	.....	.....	2,191,661	$3.00		June, Dec.	34½	27½
Distillers Corp.-										
Seagram.....Com.	None	1,753,870 shares	164,500 shs.	.....	80,133,315	$2.22		Quart'y, Mar.	26½	21
" .....Pref.	100F					5F		Quart'y, Feb.	97½	90
Dom. & Anglo Invest-..Com.	None	10,000 shs.	1,295,000	.....	613,808	$4.00		July 15, 1942	.....	.....
ment Corp..... .... Pref.	100					5		Quart'y, Mar.	.....	.....
Dominion Bridge..... Com.	None	513,951 sh.	.....	.....	28,832,141	$1.20		Quart'y, Feb.	24	20⅝
Dominion Coal ..... Pref.	25	12,000,000	5,507,225	6,977,000	27,732,786	88c		Lt. Pd. Jly2/41	15⅜	9½
Dom. Foundries & St'l Com.	None	365,013 sh.	12,000 shs.	.....	13,839,310	$1 +		25]Quar. Apr.	21½	16½
" " " Pref.	100					4½†		Quart'y, Mar.	106½	103½
Dominion Glass Co. ...Com.	100	42,500 shs.	26,000 shs.	.....	5,450,932	5		Quarty, Apr.	117	112
" " " ..Pref.	100					7		Quart'y, Apr.	152½	150
Dom. Sc'tsh Inv. Ltd...Com.	1	89,153	49,136 shs.	1,000,000	63,554	.....		.....	.50	.40†
" " " " ..Pref.	50					$2.50		Quar. Mar.	24½	20
Dom. Steel & Coal Corp., "B"	25	25,977,075	.....	7,998,000	28,147,212	.....		.....	9¼	6¼
Dom. Stores .....Com.	None	280,014 sh.	.....	.....	4,221,945	20c		Year 1942	6⅛	4
Dom. Tar & Chemical..Com.	None	373,884 sh.	50,350 shs.	3,960,000	4,506,897	.....		.....	5	3
" " " ..Pref.	100					5½		Quart'y, Feb.	90†	83
Dom. Textile .....Com.	None	270,000 sh.	19,406 shs.	4,200,000	41,487,961	5.00		Quart'y, Apr.	82	66
" " .....Pref.	100					7		Quart'y, Apr.	154	150
Dom. Woollens & Worsted Com.	None	85,585 sh.	63,510 shs.	986,400	2,776,966	.....		.....	1.50†	.95
" " " Pref.	20					60c		Jan. 2, 1942	8½†	6½
Dryden Paper Co. Ltd., Com	None	150,000 sh.	.....	1,163,500	5,104,696	.....		.....	6	3½
Eastern Dairies Ltd., Com..	None	99,020 sh.	25,000 shs.	2,433,000	1,368,200	25c		Lt. Pd. Aug/32	.50	.30
East'n Steel Prod'cts Ltd. Com	None	58,000 sh.	18,000 shs.	.....	1,750,926	$2.00		Year 1942	13	10
Eastern Theatres, Ltd. Com.	1	32,000	.....	.....	1,036,118	50c		Lt. Pd. Dec/38	6½	6½
Easy Wash. Mach.....Com.	None	30,622 sh.	6,430 shs.	.....	332,906	.....		.....	3	2⅝
Economic Investment Trust	25	39,925 sh.	.....	1,000,000	782,094	$2.00		Year 1942	25	25
Electrolux Corporation.....	1	1,237,500	.....	.....	5,647,257	20cF		Lt. Pd. Dec/41	5⅜	2½
English Elec. Co. of Can..A	None	42,596 sh.	.....	.....	3,115,486	$2.50		Quar. Mar.	29⅜	19
" " " " ..B	None	50,000 sh.				.....		.....	3½	2

Stocks	Shares, Par Value	Capital Outstanding		Bonds and Debentures Outstanding	Reserve Funds, Surplus	Dividends declared Year 1942 to Dec. 14		1942 To Nov. 30th	
		Common	Preferred			Am't Paid	How and When Paya'le	High-est	Low-est
	$	$	$	$	$				
Equitable Life Insurance Co.	$5 pd	65,431 sh	.....	.....	12,520,623	15c	Year 1942	5½	4½
Fam. Players Can. Corp. Com.	None	430,524 sh	.....	5,754,500	19,208,052	$1.00	Year 1942	17	15
Fanny Farmer .....Com.	1	359,706⅓ sh	.....	.....	4,544,824	$1½+25c	Qr., Apr.	22	15
Fleet Aircraft Ltd.....	None	190,289 sh	.....	.....	1,194,347	.....	.....	3¾	2½
Fleury Bissell Ltd .....Com.	None	15,183 sh.	3,472 sh.	49,000	94,448	.....	.....	.50	.20
" " " ...Pref.	100					1½	Lt. Pd. Jul. /38	10	10
Ford Motor Co. Can. Class 'A'	None	1,588,960 sh	.....	.....	71,273,285	$1.00	Quart'ly, Mar.	20½‡	14½
" " " " 'B'	None	70,000 sh				$1.00	Quart'ly, Mar.	20½	15
Foundation Co. of Can. Com	None	84,600 shs.	.....	.....	3,067,858	$1.30+25c	Qr. Apr.	16	14½‡
Gatineau Power Co. Com.	None	1,662,470 sh	121,960 sh.	77,233,611	52,459,197	60c	Quart'y, Mar.	7	4⅜
Ltd.....5% Pref.	100					5	Quart'y, Apr.	77½	61½
" " ..5½% Pref.	100		35,000 sh.			5½	Quart'y, Apr.	80‡	70
General Steel Wares ..Com.	None	310,879 sh.	45,000 sh.	6,193,000	8,178,904	50c	Year 1942	6¾	5
" " " ..Pref.	100					$7.+53c	Qr. Feb.	92	84
Goodyear Tire & .. ....Com.	None	257,260 sh.	5,797,250	.....	18,443,452	$2.50+2.50	Qr. Apr	60	31¾
Rubber .....Pref.	50					5	Quart'y, Apr.	51⅜‡	39
Goulds Pumps .....Pref.	100	7,475 shs.	7,475 sh.	132,000	2,718,324	$7.00r	Year 1942	.....	.....
Great Lakes Paper....Com.	None	100,000 sh.		5,937,000	13,742,307	.....	.....	1	1
" " " ..A Pref.	None		100,000			$1.50	Quart'y, Apr.	.....	.....
" " " B Pref.	None		100,000			$1.25	Quart'y, Jan.	16¾	11
Great West Saddlery, Com..	None	39,871 shs.	6,992 sh.	312,500	1,060,136	.....	.....	4½	3¼
" " 1st Pref.	50					$3.00	Year 1942	28	24
Greening Wire Co. Ltd. B.....Com.	None	190,000 shs.	.....	.....	4,003,448	60c	Quar'y, Apr.	11⅜	10
Gurd & Co., Charles ...Com.	None	60,000 sh.	2,400 sh.	.....	1,398,325	30c	Lt. Pd. Dec /39	5	2
" " " ...Pref.	100					$1.75	Lt. Pd. Feb. /41	70	70
Gypsum Lime & Alabastine Can. Ltd. .....Com.	None	440,043 sh.	.....	3,105,000	4,781,463	10c	Lt. Pd. Oct/31	4½	2½
Hamilton Bridge Co. ..Com.	None	244,750 sh.	.....	.....	.....	25c	Lt. Pd. May/31	5⅜	2½
Hamilton Cotton Co. ..Pref.	30	20,000 shs.	18,110 shs.	977,000	2,414,027	$2.00+	2.00] Qr., Apr.	36	28
Hamilton U. Theatres Com.	1	48,020	685,800	.....	622,341	.....	.....	1.50	.65
" " " Pref.	100					5	Quart'y, Mar.	76½	73
Harding Carpets Ltd.	None	174,136 shs.	.....	.....	1,855,294	20c+5c	July & Dec.	3½	2½
Hinde&Dauche Pa., Can. Com	None	299,933 shs.	.....	300,000	6,062,332	$1.00	Quart'y, Apr.	13	9½
Holt Renfrew & Co.... Com.	100	1,000,000	1,000,000	.....	976,304	¾ of 1	Lt. Pd. Oct/30	.....	.....
" " " ...Pref.	100					1¾	Lt. Pd. Jan/33	65	45
Honey Dew Ltd.....	None	20,645 sh.	.....	130,500	1,985,567	$2.00	Year 1942	19	16
How'd Smith Pa'r Mills, Com	None	322,836 sh.	71,703 sh.	5,050,000	15,269,936	.....	.....	14	8
" " " Pref	100					6	Quart'y, Apr.	100	93½
Hunts Limited, Class A....	None	18,656 sh.	.....	.....	.....	12½c	Lt. Pd. Jan '35	8½	6
" " Class B....	None	15,000 sh.				12½c	Lt. Pd. Jan/35	8½	7
Imperial Life Assurance.....	100	1,000,000	.....	.....	84,923,069	15	Quart'y, Apr.	.....	.....
Imperial Oil Ltd.....	None	26,965,078 sh	.....	.....	243,711,804	50c	June, Dec.	10⅜‡	7⅜
Imperial Tobacco Co....Ord.	5	9,451,032	1,650,000 sh.	.....	18,981,395	40c+	17½c] Qu. Mr.	12½	9½
" " " Pref. [$	4.86⅔					6	Mar. & Sept.	7½	6½
Industr'l Accept'ce. Class "A"	None	90,267 sh.	15,000 sh.	1,850,000	2,691,839	25c	Dec. 31st, 1942	11	6½
Intercolonial Coal Co., Com.	100	10,000 sh.	1,983 sh.	.....	511,050	4	July & Jan.	35	35
" " " Pref.	100					8	July & Jan.	.....	.....
Int. Bronze Po'drs Ltd. Com.	None	100,000 sh.	100,000 sh.	375,000	1,671,887	$1.12½	†] Qr., April	12	10
" " " " Pref.	25					$1.12½	†] Qr., April	23	20
Int. Coal & Coke.....	1	3,000,000 sh.	.....	.....	2,242,908	1½c	July 30/42	.25	.25
Int. Hydro-Elec. Syst'm.. "A"	25	855,968 sh.	142,484 sh.	263,283,411	59,798,088	50c	Lt. Pd. Apr/32	.....	.....
Int. Metals Industri's A Com.	None	188,312 sh.				.....	.....	9¾‡	5
" " " Pref.	100		30,820 sh.		3,433,485	$6+$5	Qr., Feb.	99	86
" " " A Pref.	100		14,385 sh.			$6+$5	Qr., Feb.	92	85
International Milling .....1st Pref.	100	273,111	54,316 sh.	1,900,000	18,529,209	3¾†	Quart'ly Apr.	115	110¾
International Nickel ..Com.	None	14,584,025 shares	27,679,900	.....	313,542,108	$2.00	r]Qur'y, Mar.	36¼	29½
" " Pref. {	5					7r	Quart'y, Feb.	154	152
	100								
Inter. Pap'r & Pow'r...Com.	15	1,814,311 sh	925,008 sh.	66,232,529	111,588,318	.....	.....	16	16½
" " " 5% Pref.	100					$5.00	Quar., March	65	54⅛
International Petroleum Ltd.	None	14,324,088 sh	200,000 sh.	6,071,078	143,608,490	$1.00	June & Dec.	16½‡	11½
International Power ..Com.	None	115,610 sh.				.....	.....	5	2
" " 7% Pref.	100		80,000 sh.	5,300,500	12,008,776	7+2a	Quart'y, April	91	86
" " 6% 2nd Pref.	100		20,000 sh.			.....	.....	.....	.....
Int. Utilities ...."A"	None	88,126 sh.	170,735			87½c	Lt. Pd. Oct/31	3	3
" " .....B"	1	1,252,289 sh.	shares	16,849,320	12,619,948	.....	.....	.15	.05
Jamaica Pub. Serv. New Com.	None	135,000 sh.	.....	.....	.....	68c	Quart'y, April	.....	.....
Jamaica P.S.Co. Ltd. 7% Pref.	100	.....	7,500 sh.	1,867,019	1,452,800	7	Quart'y, April	115	100
" " " II Pref.	£1		66,369 sh.			7	Quart'y, April	.....	.....
Kelvinator Co. of Can. Com.	None	100,000 sh.	.....	.....	1,535,627	25c	Lt. Pd. Sept/41	8½	6⅝
Lake of the Woods Mill'g, Com	None	147,689 sh.	15,000 sh.	1,041,500l	7,772,674	$1.20	Year 1942	17½	14¾
" " " Pref	100					7	Quart'ly, Mar	115	115
Lang & Sons Ltd., John A..	None	100,000 sh.	.....	.....	974,489	70c+80c	Quar., Apr.	12½	8½
L. Secord Candy Shops.....	3	287,500 sh.	....	.....	2,100,908	80c	Quart., Mar.	10½	6½

Stocks	Shares, Par Value	Capital Outstanding: Common	Capital Outstanding: Preferred	Bonds and Debentures Outstanding	Reserve Funds, Surplus	Dividends declared Year 1942 to Dec. 14: Am't Paid	Dividends declared Year 1942 to Dec. 14: How and When Paya'le	1942 To Nov. 30: High-est	1942 To Nov. 30: Low-est
	$	$	$	$	$				
Legare & Co. Ltd. .....Pref.	25	10,000 sh.	29,622 sh.	369,025	602,334	.....	.....	9¼	8
Levy Brothers Co. Ltd. Com.	1	50,000 shs.	5,000 sh.	726,937	411,968	50c	July & Dec.	3	2½
Lindsay C. W. & Co. Ltd. Com	None	33,008 sh.	4,412 sh.	300,000	1,615,704	25c	Lt. Pd. Mar/32	7	5½
" " " Pref	100					$2.00	June 1/42	54†	50†
Loblaw Groceterias, Class A	None	445,656 sh.	.....	.....	10,535,707	$1.00	+.25] Qu. Mr.	25¾	19†
" " Class B	None	383,300 sh.				$1.00	+.25] Qu. Mr.	23¾	17†
Loew's Theatres, Marcus Com	100	7,500 sh.	6,539 sh.	.....	1,783,130	.....	.....	.....	.....
" " " Pref	100					7	Year 1942	95	95
London Can. Invest. ..Com.	None	350,000 sh.	29,596 sh.	3,696,500	1,891,139	.....	.....	.....	.....
" " " 5% Pref.	100					1¼	Lt. Pd. Sep./31	.....	.....
Louisiana Land & Explorat'n	1	3,000,000	.....	.....	12,356,362	40cF	Quart'y, Mar.	.....	.....
Mackinnon Steel Corp. Com.	None	12,000 sh.	4,750 sh.	.....	298,213	.....	.....	2†	2†
" " " Pref	100					5.00A	Year 1942	65†	60†
Maple Leaf Gardens ...Com.	None	36,779 sh.	79,218 sh.	.....	937,521	.....	.....	7	5
" " " Pref.	10					40c	Year 1942	6	4½
Maple Leaf Milling.... Com.	None	250,100 sh.	91,997 sh.	4,412,500	2,997,165	.....	.....	4½	1½
" " " "A" Pref.	None					.....	.....	8¾†	3¾
Massey-Harris Co. Ltd. Com.	None	732,508 sh.	483,596 sh	9,800,000	.....	.....	.....	4¾†	2½
" " " Pref.	100					$1.25	Apr. Sept.	12¾†	10½
McColl Frontenac. Oil Com.	None	900,000 sh.	77,092 sh.	11,900,000	24,217,895	15c	Dec. 31, 1942	6	2¾
Co. Ltd. .....Pref.	100					6	Quart'y, Apr.	95	74
Mercury Mills Ltd.....Com.	None	79,550 sh.	.....	891,000	3,130,274	.....	.....	4†	2
Mexican Light & Power, Com.	None	179,600 sh.	60,000 sh.	37,067,421	50,120,065	.....	Lt. Pd. Sep./13	.....	.....
" " " Pref.	100		1,140,000 sh.			.....	Lt. Pd. May/31	.....	.....
" " " 2nd Pref.	5					.....	Lt. Pd. May/31	.....	.....
Min. St. Paul & S. Ste. Marie Com	100	25,206,800	12,603,400	140,592,584	.....	.....	Lt. Pd. Dec/23	.....	.....
" " " Pref	100					.....	Lt. Pd. Dec/23	.....	.....
Mitchell & Co., J. S. ..Com.	None	15,000 sh.	.....	240,000	883,451	$2.50	Mar. 2, 1942	44	39†
" " " ..Pref.	100					$3.50	Year 1941	.....	.....
Modern Containers Ld. Com.	None	25,000 sh.	3,000 sh.	.....	886,503	$1.00	+.20] Qu. Ap.	14	12⅜
" " " Pref.	100					$5.50	Quar. Apr.	92	90
Monarch Knitting. ....Com.	100	12,750 sh.	7,500 sh.	.....	2,029,327	4	Lt. Pd. May/21	.....	.....
" " ....Pref.	100					7	Mar. 26, 1942	65	50
Montreal Cottons. .....Com.	100	30,000 sh.	30,000 sh.	368,888	5,706,085	4	Quart'y, Mar.	67	66†
" " .....Pref.	100					7	Quart'y, Mar.	117	112
Montreal L. H. & P. Cons...	None	4,488,879 sh.	.....	89,627,500	157,774,391	$1.12½	Quart'y, Apr.	23½	19⅞
Montreal Telegraph Co.....	40	50,000 sh.	.....	.....	232,542	$1.39†	Quart'y, Apr.	24½	21
Montreal Tramways.....	100	70,000 sh.	.....	45,767,400	11,405,085	$1.50	Lt. Pd. Jan/41	20	12
Moore Corp. .....Com.	None	422,640 sh.	25,910 sh.	.....	19,313,560	$2.22	+66⅔] Qu. Ap.	45	39
" " .....A Pref.	100		4,365 sh.			7F	Quart'y, Apr.	178	158
" " .....B Pref.	100					7F	Quart'y, Apr.	265	235
National Breweries. ....Com.	None	721,372 sh.	111,000 sh.	.....	13,925,684	$2.00	Quar., Apr.	22	22
" " ....Pref	25					$1.75	Quar., Apr.	35	35
Nat'n'l Grocers Co. Ltd. .Com	None	295,852 sh.	146,900 sh.	600,000	3,343,171	40c	July 20/42	7	4½
" " " Pref	20					1.49½	Quart'ly Apr	26	24¾
National Sewer Pipe Co. Com	None	53,195 sh.	....	.....	3,088,050	15c	Lt. Pd. Dec/32	.....	.....
" " " Class A	None	27,760 sh.				60c	Lt. Pd. Dec/33	9¼	8¼
National Steel Car Corp	None	175,500 sh.	.....	.....	9,205,167	$2.00	Quart'y, Apr.	34¾	28
Niagara Wire Weaving Com.	None	115,000 sh.	.....	.....	1,782,199	$1.50	Quart'y, Apr.	17½	10
Noorduyn Aviation Ltd. ...	None	93,500 sh.	.....	318,900	876,779	.....	.....	.....	.....
North Star Oil Ltd. ....Com.	None	104,902 sh.	200,000 sh.	994,500	3,609,498	.....	.....	.60	.35
" " " Vt. Trust	None	95,098 sh.				.....	.....	.....	.....
" " " ....Pref.	5					35c	Qu., Apr.	3½	2¾
Ogilvie Flour Mills. New Com	None	600,000 sh.	20,000 sh.	.....	15,487,289	$1.00	Qu'ly, Apr.	22	17½
" " ..... Pref.	100					7	Quart'y, Mar.	155	151
Ontario Steel Products, Com	None	48,440 sh.	3,603 sh.	.....	1,238,102	$1.00	Year 1942	9	8
" " " Pref	100					7	Quart'y, Feb.	.....	.....
Orange Crush Ltd. .....Com.	None	49,328 sh.	30,000 sh.	.....	647,083	.....	.....	.60	.45
" " " .....Pref.	None					50c	Lt. Pd. Nov/40	3.00	1.25
Ottawa Car & Aircraft Ltd ..	None	90,000 sh.	.....	.....	870,474	20c	Jan. 5, 1942	4½	2½
Ottawa Electric Ry.... Com.	None	35,197 sh.	.....	1,900,000	5,745,743	$1.80+	20c] Qu. Apr.	22	13⅜
Ottawa L. H. & P. Co., Com.	None	140,000 sh.	17,000 sh.	4,508,500	4,828,103	60c	Quart'y, Apr.	6	4
" " " Pref.	100					5	Quart'y, Apr.	82†	79
Page Hersey Tubes....Com.	None	174,276 sh.	.....	.....	14,503,268	$5.00	Quart'y, Apr.	103½	85
Penmans Limited .....Com.	None	64,518 sh.	10,750 sh.	1,579,500	7,185,345	3.00	Quart'y, Feb.	48	36
" " " ..Pref.	100					6	Quart'y, Feb.	122½	120†
Photo Engravers & Electro	None	30,000 sh.	.....	.....	1,591,907	$1.00	Mar. Sept.	14½	10
Porto Rico Power .....Com.	100	30,000 sh.	10,000 sh.	1,473,727	4,100,530	...	.....	.....	.....
" " " ....Pref	100					7	Quart'y, Apr.	100½	96¾
Power Corp. of Can. ..Com.	None	446,365 sh.	100,000 sh.	9,597,100	3,147,132	30c	Year 1942	5½†	2⅝
Pressed Metals of Am. Com.	1	268,576 sh.	.....	.....	2,807,003	25cF	Lt. Pd. Sep/41	4⅜	3
Price Bros. & .....Com.	None	547,857 sh.	62,843 sh.	17,436,800	60,085,036	.....	.....	11	6
Co. Ltd..... Pref.	100					5½	Quart'y, Apr.	70	54
Quebec Power Co.....	None	553,198 sh.	.....	12,292,000	16,669,940	$1.00	Quart'y, Feb.	13½	11
Regent Knitting Mills..Com.	None	65,009 sh.	16,000 sh.	425,000	2,548,402	75c	Year 1942	5⅛	3
" " " Pref.	25					$1.60	Year 1942	21	15½

Stocks	Shares, Par Value	Capital Outstanding: Common	Capital Outstanding: Preferred	Bonds and Debentures Outstanding	Reserve Funds, Surplus	Dividends declared Year 1942 to Dec. 14: Am't Paid	Dividends declared Year 1942 to Dec. 14: %	Dividends declared Year 1942 to Dec. 14: How and When Paya'le	1942 To Nov. 30th: Highest	1942 To Nov. 30th: Lowest
	$	$	$	$	$					
Riverside Silk Mills, Class A	None	30,000 shs	.....	.....	1,034,347	$2.00		Quart'y Apr.	24	17¾
Rolland Paper Co. Ltd., Com.	None	60,001 shs	15,000 shs	2,125,000	3,174,626	60c		Quart'y Feb.	8	5¾
" " " Pref.	100					6		Quar'ly Mar.	94	90
Russell Industries, New Com.	10	85,100	8,490	.....	1,056,644	80c		Quart'y Mar.	15¾	12
" " " ..... Pref.	100					7		Quart'y Mar.	150	135
Saguenay Power Co.... Pref.	100	210,000 shs	50,000 shs	31,199,000	34,206,943	5½		Quart'y Feb.	103	103
St. Law'ce Corp. Ltd., Com.	None	579,451 shs	293,317 shs	.....	899,500	.....		.....	2.00	.95
" " Class A Pref.	50					1.00+	50c[A]	Qu. Ap.	15	10
St. Lawrence Flour.... Com.	None	36,000 shs	5,586 shs	.....	1,484,885	$1.40		Quart'y. Feb.	25	22
Mills Co. Pref.	100					7		Quart'y. Feb.	122	115
St. Lawrence Paper Mills Pref	100	514,675 shs	137,181 shs	.....	5,461,719	$3.00+	75c[A]	Qr. Apr.	38½	33
Scythes & Co. Ltd.	None	25,000 shs	12,000 shs	.....	676,759	$1+50c		Jan., July	14½	14½
" " " ..... Pref.	25					1.75		Jan., July	24½	24½
Shawinigan W. & P. Co.....	None	2,178,250 shs	.....	83,005,000	25,963,677	90c		Quart'y, Feb.	15¾	12½
Sherwin-Williams, Com.....	None	200,000 shs	34,600 shs	.....	10,679,310	45c		Year 1942	13½	7
" " Pref.....	100					7		Quart'y, Apr.	115	110
Silverwood Dairies Com.	None	176,598 shs	145,000 shs	2,850,000	4,240,241	40c		April, Oct.	8	6½
Co. Ltd. Pref.	None					40c		April, Oct.	8‡	6
Simon & Sons, Ltd., H. Com.	None	30,050 shs	2,647 shs	.....	519,009	60c+15c		[c] Qua'y, Mar.	10	8½
" " " Pref.	100					7		Quart'y, Mar.	105	103
Simpsons, Limited., Class A.	None	120,000 shs				50c		Lt. Pd. Aug/31	7½	3½
" " " B.	None	120,000 shs	112,500 shs	13,568,400	17,983,997	.....		.....	3‡	1
" " Pref....	100					$6.50		Quart'y, Feb.	89½	65
So. Can. Power Co., Com...	None	400,000 shs	70,889 shs	6,009,500	3,351,840	80c		Quart'y, Feb.	10½	9
Standard Chemical Co, Com	None	37,277 shs	.....	.....	2,052,246	$1.25		Year 1942	12‡	9½
Stand'rd Pav'g Mat'r'ls. Com	None	131,082 shs	50,000 shs	.....	2,470,050	.....		.....	1.00‡	.40
" " " Pref.	None					31½c		Mar. 16/42	5½	4
Stedman Bros. Ltd.... Com.	None	90,000 shs	6,000 shs	.....	1,864,709	60c+60c		[c] Quar'y, Apr	20	13¾
Steel Co. of Canada.... Com.	None	460,000 shs	259,852 shs	.....	60,162,346	$3.00		Quart', Feb.	63½	57
" " .... Pref	25					$3.00		Quart', Feb.	70½	65
Sterling Coal Co.....	100	25,000 shs	.....	390,000	464,039	$1.00		L't Pd. Sept/27	3½	2½‡
Stuart Oil Co. Ltd. D.A. Pref.	None	30,000 shs	40,181 shs	.....	730,759	80c+25c		[c] Quar. Mar.	13¼	11½
Supersilk Hosiery Mills ... A	None	75,000 shs	4,372 shs	.....	897,928	.....		.....	.....	.....
" " " ...B	None	25,000 shs				.....		.....	.....	.....
" " " Pref.	100					$5.00		July, Jan.	65	57
Tamblyn Ltd., G..... Com.	None	112,000 shs	6,000 shs	.....	1,516,361	80c		Quart'y Apr.	11½	8½
" " ....5% Pref.	50					5		Quart'y Apr.	52¾	52½
Tip Top Tailors, Ltd... Com.	None	120,000 shs	10,068 shs	.....	3,432,024	45c		Quart'y, Apr.	8½	4
" " " ..Pref.	100					7		Quart'y, Apr.	106	95
Tooke Bros. ..... Com.	None	8,725 shs	9,850 shs	110,300	388,023	.....		.....	1.75	1.75
" " ..... Pref.	100					1.75		Lt. Pd July/31	25	12
Toronto Elevators..... Com.	None	52,318 shs	27,369 shs	.....	3,498,542	$1.00		Jan. 15/42	21‡	16½
Ltd..... Pref.	50					$2.62½		[Quar..Mar.	50	45
Tuckett Tobacco ..... Pref.	100	25,000 shs	20,000 shs	.....	3,885,063	7		Quart'ly April	152	147
Twin City Rapid Transit, Com.	None	220,000 shs	30,000 shs	14,630,600	42,501,891	.....		Lt. Pd. Jan/30	5½‡	1½
" " " Pref.	100					3.50A		Aug. 21/42	28½	28½
Union Gas Co. of Can. Ltd..	None	706,199 shs	....	4,109,300	19,932,158	40c		Year 1942	10⅝	4½
United Fuel Inv. Ltd. 'A' Pref	50	90,000 shs	90,000 shs.	5,628,000	6,257,725	$3.00		Quart'y Apr.	36	29
" " " " 'B' Pref.	25		86,816 shs.			.....		.....	3¾	2¾
United Steel Corp.... Com.	None	468,904 shs	22,758 shs.	900,000	944,210	.....		.....	4⅝	2⅝
Viau Limited..... Com.	None	44,920 shs	9,460 shs	.....	1,176,768	.....		.....	3	3
" " .... Pref.	100					5		Quart'y Apr.	60	47‡
Wabasso Cotton.....	None	69,903 shs	.....	1,875,000	12,477,211	$4.00		Quart'y Apr.	47	35
Walkers, H.—G. & W., Com.	None	724,004 shs	560,818 shs	21,529,215	62,321,117	$4.00		Quar. Mar.	50	40
" " Pref.	None					$1.00		Quar. Mar.	21	18¼
West Kootenay, Pref.....	100	61,120 shs	5,000 shs	8,473,000	16,509,298	7		Quart'y, Apr.	136	136
West. Can. Flour Mills, Com.	None	135,000 shs	24,130 shs	.....	4,140,742	35c		Lt. Pd. Mar/31	2.00	1.00
" " " Pref.	100					75c		Lt. Pd. Mar/35	32½	18
Western Grocers, Com.....	None	16,943 shs	11,943 shs	.....	2,248,594	$3+		$2] Qu. Apr.	51	45
" " Pref.....	100					7		Quart'ly Apr.	111	109
Weston, Ltd., Geo..... Com.	None	404,421 shs	17,500 shs	1,637,975	7,160,236	80c		Quart'y Apr.	11½	9½
" " " ..... Pref.	100					5		Quart'y, Feb.	94½	90
Wilsil Ltd.....	None	135,700 shs	.....	.....	3,027,322	$1.00		Quart'y, Apr.	16½	14½
Winnipeg Elec. ..... "A"	None	281,712 shs	50,000 shs	36,843,752	36,676,009	.....		.....	3.00	.75
" " ..... "B"	None	283,277 shs				.....		.....	2.50‡	.90
" " ..... Pref.	100					.....		.....	22	6
Wood, Alex'r & James, Com	None	6,500 shs				.....		.....	.....	.....
" " " 7% 1st Pref.	100		650,000	63,000	591,169	7		Quart'y, Feb.	80	67
" " " 7% 2nd Pref.	100		212,400			.....		.....	.....	.....
Woods Mfg. Co.. ..... Com.	None	17,106 shs	15,283 shs	495,000	3,458,650	2		Lt. Pd Sept/23	.....	.....
" " ..... Pref.	100					1.75		Lt. Pd. Jan. 31	60	55
York Knit'g Mills, Ltd., Com.	None	229,012 shs	1,500 shs	800,000	1,883,326	40c		Feb. & Aug.	5	3½
" " " 1st Pref.	100		3,000 shs			7		Feb. & Aug.	.....	.....
" " " 2nd Pref.	100					7		Feb. & Aug.	.....	.....
Zeller's Ltd..... Com.	None	125,000 shs	30,000 shs	65,000	2,719,453	$1.00		Year 1942	12	10½
" " ..... Pref.	25					$1.50		Quart'y Feb.	25	24

A Arrears. P Participating. + Bonus. † Dividend for last period not declared at time of going to press.
F U.S. Funds. ‡ Less than board lot. R Redeemable at $25 per right. L Held by Banks as Collateral to Loans.
N Notes payable to Banks. St Special dividend of 75c payable in 5% Pref. Stock on a ratio of 1 Pref. share for each 13⅓ shs. held, fractional shares to be paid in cash.

CURB SECURITIES

Stocks	Shares, Par Value	Capital Outstanding: Common	Capital Outstanding: Preferred	Bonds and Debentures Outstanding	Reserve Funds, Surplus	Dividends declared Year 1942 to Dec. 14: Am't Paid	Dividends declared Year 1942 to Dec. 14: How and When Paya'le	1942 To Nov. 30th: Highest	1942 To Nov. 30th: Lowest
Aluminium Ltd.....Com.	None	$	$	$	$				
" " .....Pref.	100	744,410shs	78,996 shs	55,600,000 *	119,824,873	$8+	$2] Quar.Mar	109	80
						6F	Quar. Mar.	118	111½
Beath & Son Ltd., W.D., A..	None	100,000 shs	.....	.....	3,292,888	80c	July 1, 1942	6	3
" " " " B..	None	50,000 shs				.....	.....	.....	.....
Can. Bud. Breweries.....	None	150,000 shs	.....	.....	1,126,108	40c	July & Dec.	6	5
Can. Vinegars Ltd.. ...Com.	None	92,000 shs	.....	.....	2,249,704	40c+10c	] Quar.Mar.	7⅞	4½
Canadian Marconi Co.....	1	4,554,682shs	.....	.....	3,047,012	4c	June 1, 1942	.90	.45
Cons. Paper Corp. Ltd.....	None	2,560,185 shs	.....	49,262,458	42,945,976	.....	.....	3⅜	1.55
Consolidated Press, Class A.	None	50,000 shs	.....	375,000	1,765,159	15c	Lt. Pd. Nov. 38	4	2
Cons. Sand & Gravel...Pref.	100	70,000 shs	6,902 shs	.....	363,319	$3.50	Mar. 2, 1942	81½	75
Corrugated Paper Box, Ltd. Pref.	100	47,000 shs	6,960	.....	1,026,593	7	Year 1942	69	50
De Havilland Aircraft of Can. Class A.	None								
Class B.	None	25,000 shs	2,705 shs	.....	523,520	25c	Lt. Pd. Feb/30	7	5⅜
" " Pref.	100	5,000 shs				.....	.....	.....	.....
						7+7	Year 1942	85	75
Disher Steel Constr. Co.Com	None					.....	.....	1.15	.75
" " " .Pref.	None	22,500 shs	12,507 shs	.....	625,263	$1.50	Dec. 24/42	10	6
Dom. Engineering Works Ltd., Com.	None	125,000 shs	.....	.....	8,238,479	50c	Lt. Pd. Jan. 38	20	17½
Fraser Co. Ltd.....Com.	None	54,162 shs	.....	9,574,000	24,505,887	25c	Lt. Pd. Oct/29	10½	10¼
" " .. V.T.	None	316,854 shs				25c	Lt. Pd. Oct/29	10½	8¾
Humberstone Shoe Co.....	None	20,000 shs	.....	.....	696,884	50c	Oct. 7, 1942	9¾	3
Langley's Limited, ...Com.	None	20,793 shs	5,657 shs	.....	991,974	.....	.....	.....	.....
" " ....Pref.	100					$2.00	Quar. Mar.	23	19¼
Loews London Theatres, Com	10	50,000 shs	33,741 shs	.....	253,807	.....	.....	.....	.....
" " " Pref.	10					27½cA	Lt. P. Oct. 1/41	.....	.....
Melchers Distillers....Com.	None	62,500 shs	125,000 shs	.....	489,921	.....	.....	1.00	1.00
" " ....Pref.	10					60c	Feb. & Dec./42	6½	5
Mitchell, Robert, Co. L'td...	None	72,400 shs	.....	.....	2,222,513	$2.00	Year 1942	15⅞	11½
Ontario Silknit Ltd., ..Com	None	40,085 shs	10,000 shs	9,1221	1,827,969	.....	.....	.....	.....
" " " ..Pref	100					$3.00	Year 1942	35	30
Provincial Transport..Com.	None	250,000 shs	.....	.....	3,341,525	40c	Feb. Aug.	6	4¼
Quebec Telephone....."A"	None	36,286 shs	....	364,500	1,327,776	.....	.....	4	4
Supertest Pet. Corp., Ord....	None	85,000 shs	8,000 shs	.....	3,648,045	$1.00	July & Jan.	19	18½
" " Com. ..	None	25,000 shs				$1.00	July & Jan.	20	18¾
" " B. Pref.	25					6	July & Jan.	.....	.....
Thayers Limited .....Com.	None	50,454 shs	9,510 shs	.....	395,740	25c	Lt. Pd. Sep/34	1.25	1.25
" " .....Pref.	None					$3.50	Jan. 1, 1942	24	18
Walkerville Brew'y Ltd. Com.	None	375,000shs	.....	.....	400,685	5c	Dec. 3, 1942	1.15	1.05

* Redeemable Notes due 1961 ı Income Funding Rights A Arrears + Bonus F U.S. Funds

STOCK EXCHANGES OF CANADA

EXCHANGE	PRESIDENT OR CHAIRMAN	SECRETARY	OPERATING SECRETARY
Calgary Stock.....	H. A. Benjamin.....	R. W. Scrimgeour.....	R. W. Scrimgeour
Montreal Stock.....	Raymond Allan.....	R. B. Ashby.....	xG. P. G. Dunlop
Montreal Curb Market.....	Andrew S. Beaubien...	J. R. Ballantyne.....	xG. P. G. Dunlop
			‡T. D. Robertson
The Toronto Stock.....	T. A. Richardson	Hector M. Chisholm...	* A. J. Trebilcock
Vancouver Stock.....	A. N. Wolverton.....	D. F. Mackenzie.....	xxA. N. Wolverton
Winnipeg Grain	K. A. Powell.....	J. T. Irving.....	R. C. Clifford

‡ Ass't Manager * Executive Manager x General Manager xx President

SOME MINING AND OIL COMPANIES

(Dividend Paying)

Stocks	Shares Par Value	Capital		Reserve Funds, Surplus	Dividends declared Year 1942 to Dec. 14		1942 To Nov. 30th	
		Authorized	Outstanding		Amount Paid %	How and When Paya'le	Highest	Lowest
	$	$	$	$				
Anglo-Huronian Ltd.	None	2,000,000 shs	1,500,000 sh.	7,895,779	20c	Year 1942	2.65	1.75
Aunor Gold Mines Ltd.	1	2,000,000 shs	2,000,000 shs	735,912	16c	Quart'ly Mar.	1.47	.75
Beattie Gold Mines (Quebec) Ltd.	1	5,000,000 sh.	4,812,648 sh.	4,788,453	13c	Quart'ly Mar.	.94	.46½
Bidgood Kirkland Gold Mines Ltd.	1	4,000,000 sh.	3,731,715 sh.	297,767	.....	.....	.10	.04½
Bralorne Mines Ltd.	None	1,250,000 sh.	1,247,000 sh.	6,310,876	80c+40c	Quart'ly Apr.	9.30	4.40
Brown Oil Corp., Ltd. Com.	None	3,000,000 sh.	1,900,005 sh.	702,373	.....	.....	.07	.04
Buffalo Ankerite G.M. Ltd.	1	1,000,000 shs	701,679 shs.	2,822,320	10c	Lt. Pd. Oct./41	2.80	.91
Bulolo Gold Dredging, Ltd.	5	1,200,000 sh.	1,000,000 sh.	16,838,305	$1.50	L.P. Dec. 23/41	.....	.....
Calgary & Edmonton Corp. Ltd.	None	3,250,000 sh.	2,415,100 sh.	800,548	10c	Year 1942	1.20	.80
Canadian Malartic Gold Mines Ltd.	None	4,000,000 sh.	3,651,355 sh.	401,035	8c	Quartly Mar.	.46	.20
Cariboo Gold Quartz Mining Co. Ltd.	1	2,000,000 shs	1,333,309 shs	2,446,459	13c	Quart'ly Apr.	1.72	.72½
Castle-Trethewey Mines Ltd.	1	3,000,000 shs	2,709,002 shs	1,408,558	.....	.....	.60	.50
Central Pat. Gold Mines Ltd.	1	2,500,000 shs	2,500,000 shs	1,831,504	14c+1c	Quart'ly Mar.	1.30	.45
Chesterville Larder Lake G. M. Co. Ltd	1	2,000,000 shs	1,735,559 shs	537,056	2½c	Dec. 22, 1942	1.50	.36
Coast Copper Co. Ltd.	5	200,000 sh.	200,000 sh.	.....	.....	.....	.50‡	.50‡
Commoil, Ltd.	None	1,500,000 sh.	1,133,823 sh.	401,035	2c	Year 1942	.20	.13
Commonwealth Pete., Ltd.	None	2,000,000 sh.	1,999,309 sh.	785,368	3c	Lt. Pd. Nov/41	.27	.18
Coniagas Mines, Ltd.	5	800,000 shs.	719,409 shs.	1,484,815	10c	Feb. 26, 1942	1.15	.80
Coniaurum Mines Ltd.	None	3,000,000 sh.	2,766,743 sh.	5,362,904	13c	Quart'ly Mar.	.92	.43
Dalhousie Oil Co. Ltd.	None	3,000,000 sh.	3,000,000 sh.	2,975,916	.....	.....	.24	.15
Davies Petroleum, Ltd.	None	2,000,000 sh.	1,699,994 sh.	.....	1c	Jan. 20/42	.17½	.09
Dome Mines Ltd.	None	2,000,000 sh.	1,946,668 sh.	18,249,429	$1.60	Quartly. Apr.	18½	10⅜
East Malartic Mines Ltd.	1	4,000,000 shs	4,000,000 shs	1,857,527	5c	Mar. 31/42	2.30	.73
Eldorado Gold Mines, Ltd.	1	4,000,000 shs	3,905,046 shs	1,179,529	.....	.....	.70	.32
Falconbridge Nickle Mines Ltd.	None	5,000,000 sh.	3,337,507 sh.	12,030,407	15c	Year 1942	3.60	2.25
Foothills Oil & Gas Co. Ltd.	None	1,500,000 sh.	1,462,005 sh.	2,159,406	.....	.....	.85	.65
Francoeur Gold Mines Ltd.	None	3,000,000 sh.	2,983,333 sh.	134,641	4c	L. Pd. Aug/41	.42½	.12
God's Lake Mines, Ltd.	None	3,500,000 sh.	3,500,000 sh.	698,532	2½c	L. Pd. Mar/40	.20	.09
Gunnar Gold Mines, Ltd.	1	3,000,000 shs	2,704,131 shs	488,496	3c	L. Pd. May/41	.13	.07½
Hallnor Mines Ltd.,	1	2,000,000 shs	2,000,000 shs	2,340,502	40c	Quart'ly Mar.	3.00	1.30
Hard Rock Gold Mines Ltd.	1	3,000,000 shs	2,990,074 shs	599,954	6c	Year 1942	.55	.26
Hedley-Mascot G.M. Ltd.	1	3,000,000 shs	2,264,130 shs	770,516	8c	Quart'ly Feb.	.34	.20
Hollinger Con. Gold Mines Ltd.	5	5,000,000 shs	4,920,000 shs	10,979,267	60c	Every 4 wk.	10.50	5.75
Home Oil Co., Ltd.	None	3,000,000 sh.	1,760,000 sh.	3,622,373	15c	June 15/42	2.70	2.07
Howey Gold Mines Ltd.	1	5,000,000 shs	5,000,000 shs	1,372,099	2c	June 29/42	.20	.12
Hudson Bay Mng. & S. Co. Ltd.	None	3,000,000 sh.	2,757,973 sh.	55,193,746	$2.00	Year 1942	28⅛	21¾
Int. Mining Corp.	1	1,150,000 shs	490,473 shs.	4,874,205	10cF	Lt. Pd. Dec/41	.....	.....
Kerr-Addison Gold Mines, Ltd.	1	5,000,000 shs	4,780,301 shs	3,917,200	28c	Year 1942	4.50	2.85
Kerr Lake Mines, Ltd.	1	600,000 shs	600,000 shs	38,619	7c	June 29/42	.....	.....
Kirkland Lake Gold Mines Ltd.	1	5,500,000 shs	5,326,699 shs	1,378,192	6c	Year 1942	.62	.31
Lake Shore Mines Ltd.	1	2,000,000 shs	2,000,000 shs	13,281,043	80c	Quart'ly Mar.	12	6.35
Lamaque Gold Mines Ltd.	None	3,000,000 sh.	3,000,000 sh.	5,879,022	30c+20c	Year 1942	4.15	2.80
Little Long Lac Gold Mines Ltd.	None	2,000,000 sh.	1,841,000 sh.	2,424,311	17½c	July & Dec/42	1.35	.60
Macassa Mines, Ltd.	1	3,000,000 shs	2,678,068 shs	1,693,482	30c	Quartly Mar.	2.85	1.37
MacLeod-Cockshutt Gold Mines	1	3,000,000 shs	2,862,490 shs	1,056,063	10c	Dec. 23, 1942	1.68	.82
McIntyre Porcupine Mines Ltd.	5	800,000 shs	798,000 shs	23,031,509	2.22+1.11	Quart'ly Mar.	45½	33
McKenzie Red Lake Mines Ltd.	1	3,000,000 shs	2,935,000 shs	586,386	12c	Quart'ly Mar.	1.04	.43
McWatters Gold Mines Ltd.	None	2,000,000 sh.	1,872,506 sh.	344,433	10c	Lt. Pd. Jan/40	.11	.06¾
Mining Corp. of Can., Ltd.	None	2,000,000 sh.	1,754,006 sh.	4,416,924	12½c	Lt. Pd. Dec/29	1.40	.85
Model Oils, Ltd.	1	1,000,000 shs	995,510 shs.	702,020	3c	June 20/42	.20	.13
Moneta Porcupine Mines Ltd.	1	3,000,000 shs	2,543,360 shs	1,217,728	8c	Quartly Apl.	.29½	.20
Nipissing Mines Co. Ltd.	5	1,200,000 shs	1,200,000 shs	3,711	10c	Dec. 23, 1942	1.04	.85
Noranda Mines Ltd.	None	2,250,000 sh.	2,239,772 sh.	46,535,802	$4.00	Year 1942	52	36
Normetal Mining Corp. Ltd.	None	4,000,000 sh.	3,757,012 sh.	2,635,468	.....	.....	.90	.60
Northern Can. Mines Ltd.	None	1,500,000 sh.	1,000,000 sh.	857,074	4c	Lt. Pd. Nov/37	.25	.14
Northern Empire Mines Co. Ltd.	1	500,000 shs.	400,000 shs.	1,296,329	30c	Apr & Dec/42	2.00	2.00

SOME MINING AND OIL COMPANIES—*Continued*

(Dividend Paying)

Stocks	Shares Par Value	Capital Authorized	Capital Outstanding	Reserve Funds, Surplus	Dividends declared Year 1942 to Dec. 14 Amount Paid %	Dividends declared Year 1942 to Dec. 14 How and When Paya'le	1942 To Nov. 30th Highest	1942 To Nov. 30th Lowest
	$	$	$	$				
O'Brien Gold Mines, Ltd	1	4,000,000 shs	3,250,000 shs	1,750,090	3c	Mar. 23, 1942	.90	.34
Pamour Porcupine Gold Mines Ltd	None	5,000,000 sh.	5,000,000 sh.	4,240,529	8c	Oct. 15, 1942	.85	.31½
Pato Cons. Gold Dredging	1	5,000,000	3,200,000	7,124,278	40c	Year 1942	3.00	2.00
Paymaster Cons. Mines Ltd	1	9,000,000	8,629,090	1,553,737	2c	July & Jan.	.19	.12
Pend Oreille Mines & Metals Co.	1	3,000,000	1,367,692	2,039,594	6c	Dec. 28, 1942	1.75	.85
Perron Gold Mines Ltd	1	2,000,000	2,000,000	846,805	16c+1c	Quart'ly Mar	1.35	.41
Petrol Oil & Gas Co. Ltd	None	300,000sh.	220,000 sh	445,196	4c	Mar. Oct. 1942	.25	.25
Pickle Crow Gold Mines, Ltd	1	3,000,000	3,000,000	2,461,181	30c	Year 1942	2.35	1.00
Pioneer Gold Mines of B.C. Ltd	1	2,500,000	1,751,750	3,561,598	23c†	Quart'ly Apr.	2.20	.98
Placer Development Ltd	1	1,000,000	744,000	11,272,524	50c	June, Dec./42	.....	.....
Powell Rouyn Gold Mines Ltd	1	1,500,000	1,250,000	987,960	2c	Oct. 24/42	.75	.33
Premier Gold Mining Co. Ltd	1	5,000,000	5,000,000	9,511,723	7c	Quart'ly Apr.	.57	.30
Preston East Dome Mines Ltd	1	3,000,000	3,000,000	2,452,985	20c	Quart'ly Apr.	3.20	.97
Reno Gold Mines, Ltd	1	2,000,000	1,880,000	941,224	20cD	Apr. 30, 1942	.23	.02¾
Royalite Oil Co. Ltd	None	1,000,000 sh	717,487 sh.	13,168,338	$1.00	June, Dec./42	20½	16.00
San Antonio Gold Mines Ltd	1	2,500,000	2,393,013	2,122,105	14c+6c	Apr., Nov./42	2.05	1.15
Sheep Creek Gold Mines Ltd	50c	2,000,000 sh.	1,875,000 sh.	1,608,262	16c+4c	Quart'ly Apr.	.81	.54
Sherritt Gordon Mines Ltd	1	6,000,000	5,874,432	7,173,832	10c	May, Dec /42	.97	.57
Sigma Mines (Quebec) Ltd	1	1,000,000 sh.	1,000,000 sh.	2,661,300	60c	July & Jan.	6.00	4.00
Siscoe Gold Mines Ltd	1	5,000,000	4,750,000	2,655,914	6½c	Quart'ly Mar.	.49	.25
Sudbury Basin Mines Ltd	None	2,000,000 sh.	1,689,505 sh.	6,502,061	2½c	Mar. 31, 1942	1.70	1.05
Sullivan Cons. Mines Ltd	1	4,000,000	4,000,000	1,218,216	9c	Year 1942	.65	.39
Sylvanite Gold Mines Ltd	1	3,300,000	3,299,500	3,029,304	18c	Year 1942	1.98	.98
Teck-Hughes Gold Mines Ltd	1	5,000,000	4,807,144	6,523,444	30c	Year 1942	2.34	1.18
Texas Canadian Oil Corp	New 5	500,000	440,000	.....	.....	.....	1.60	.70½
Toburn Gold Mines, Ltd	1	2,000,000	1,850,000	1,297,655	11c+2c	Quart'ly Feb.	1.10	.45
Uchi Gold Mines, Ltd	1	5,000,000	4,033,344	541,097	.....	.....	.06½	.01
" " " "	.....	*1,000,000	*1,000,000	.....	6	June & Dec.	40.00	20.00
Upper Canada Mines Ltd	1	3,000,000 sh.	2,963,009	534,658	10½c	Year 1942	1.24	.41
Ventures, Ltd	None	2,000,000 sh.	1,573,951 sh	11,394,182	25c	Year 1942	5.00	3.00
Waite-Amulet Mines Ltd	None	3,500,000 sh.	3,300,000 sh.	6,630,565	40c	Year 1942	4.80	3.00
Wendigo Gold Mines Ltd	New 1	2,000,000	1,749,445	256,821	3c	Apr. 15, 1942	.17	.08
Wright-Hargreaves Mines Ltd	None	5,500,000 sh.	5,500,000 sh.	10,101,019	40c	Quart'ly Apr.	2.90	1.80

* Bonds F U.S. Funds † Bonus D Capital Distribution

LOAN, TRUST AND MORTGAGE COMPANIES

Loan Companies, etc.	Shares, Par Value	Capital Paid up	Deposits, Debentures and Accrued Interest	Reserve Funds and Undivided Profits as per last Statement	Dividends declared Year 1942 to Dec. 14 Am't. Paid %	Dividends declared Year 1942 to Dec. 14 How and When Paya'le	1942 To Nov. 30th Highest	1942 To Nov. 30th Lowest
Canada Perm. Mortgage Corp.	100	7,000,000	53,391,070	5,545,963	8	Quart'y, Apr.	126	110½
Can. Can. Loan & Savings	100	2,500,000	.....	2,368,894	8	Quart'y, Apr.	.....	.....
Chartered Trust & Executor	100	1,000,000	23,887,995	393,802	4	Quart'y, Apr.	95	75
Huron & Erie Mortgage Corp.	100	5,000,000	36,766,537	1,847,304	4	Quart'y, Apr.	55	46
Landed Banking and Loan	100	1,000,000	2,006,289	671,761	4	Quart'y, Apr.	54	47
Montreal Loan & Mortgage	25	600,000	.....	867,501	5	Quart'y, Mar.	14	13
National Trust	100	3,000,000	305,848,897	2,525,705	8	Quart'y, Apr.	138	120
Ontario Loan and Debenture	50	2,000,000	12,531,188	2,560,468	$5.00	Quart'y, Apr.	113	103¾
Real Estate Loan	100	500,000	573,190	346,163	2	July, Jan.	26	24
Toronto General Trusts	100	3,000,000	245,052,246	2,128,433	4	Quart'y, Apr.	76	63
Toronto Mortgage	50	986,500	3,005,834	1,344,511	$5.00	Quart'y, Apr.	84½	50

DOMINION OF CANADA

FUNDED DEBT OUTSTANDING

(as at December 31st, 1941)

See also War Loans below.

Year of Issue	Maturity	Rate %	Particulars	Amount	Payable
1941	16 Jan., 1942	..	Treasury Bills	$ 45,000,000	Canada
1941	30 Jan., 1942	..	Treasury Bills	45,000,000	Canada
1941	13 Feb., 1942	..	Treasury Bills	45,000,000	Canada
1941	27 Feb., 1942	..	Treasury Bills	45,000,000	Canada
1941	13 Mar., 1942	..	Treasury Bills	45,000,000	Canada
1941	1 April, 1942	..	Treasury Bills	45,000,000	Canada
1941	1 May, 1942	1	Notes	250,000,000	Canada
1939	15 May, 1942	1½	Bonds	95,000,000	Canada
1937	1 June, 1942	2	Conversion Bonds	60,000,000	Canada
1941	1 July, 1942	4	School Land Debentures	33,293,471	Canada
1934	15 Oct., 1942	3	Refunding Loan	40,409,000	Canada
1941	1 May, 1943	2¼	Promissory Notes	10,000,000	N.Y.
1935	1 June, 1943	2½	1935 Loan	20,000,000	Canada
1923	15 Oct., 1943	5	Refunding Loan	147,000,100	Canada
1940	2 July, 1943	1½	Bonds	250,000,000	Canada
1937	15 Jan., 1944	2¼	Bonds	30,000,000	N.Y.
1938	1 June, 1944	2	1938 Loan	90,625,000	Canada
1924	15 Oct., 1944	4½	Refunding Loan	50,000,000	Canada
1941	16 Oct., 1944	1½	Notes	200,000,000	Canada
1937	15 Nov., 1944	2½	Bonds	20,000,000	Canada
1940	1 Mar., 1945	2	Bonds	105,000,000	Canada
1935	15 Aug., 1945	2½	Bonds	76,000,000	N.Y.
1933	15 Oct., 1945	4	Refunding Loan	88,337,500	Canada
1926	1 Feb., 1946	4½	Refunding Loan	45,000,000	Canada
1941	15 Dec., 1946	2	Victory Loan 1941	193,286,000	Canada
1897	1 Oct., 1947	2½	Inscribed Stock	$ 4,888,185 £ 1,004,422	London
1937	1 June, 1949	3¼	Conversion Loan	33,500,000	Canada
1934	15 Oct., 1949	3½	Refunding Loan	138,322,000	Canada
1941	15 June, 1951	3	Victory Loan, 1941	643,534,250	Canada
1937	15 Nov., 1951	3¼	Bonds	60,000,000	Canada
1940	1 Feb., 1948-52	3¼	First War Loan	250,000,000	Canada
1922	1 May, 1952	5	External Loan	100,000,000	N.Y.
1940	1 Oct., 1952	3	Second War Loan	394,945,700	Canada
1932	15 Oct., 1952	4	1932 Loan	56,191,000	Canada
1934	1 May, 1955	3¼	Registered Stock	$ 6,995,493 £ 1,437,430	London
1935	1 June, 1955	3	1935 Loan (June Issue)	40,000,000	Canada
1935	1 June, 1955	3	1935 Loan (Nov. Issue)	55,000,000	Canada
1931	1 Nov., 1956	4½	Conversion Loan	43,125,700	Canada
1931	1 Nov., 1957	4½	Conversion Loan	37,523,200	Canada
1938	1 June, 1958	3	1938 Loan	49,200,000	Canada
1939	1 June, 1958	3	1939 Loan	39,000,000	Canada.
1933	1 Sept., 1958	4	Stocks and Bonds	$ 6,147,771 £ 1,263,364	London
1931	1 Nov., 1958	4½	Conversion Loan	276,687,600	Canada
1931	1 Nov., 1959	4½	Conversion Loan	289,693,300	Canada
1930	1 Oct., 1960	4	External Loan	100,000,000	N.Y.
1936	15 Jan., 1961	3¼	Loan	48,000,000	N.Y.
1938	1 July, 1963	3¼	Conversion Loan	$ 5,578,840 £ 1,146,337	London
1936	1 June, 1966	3¼	Bonds	54,703,000	Canada
1937	15 Jan., 1967	3	Bonds	55,000,000	N.Y.
1938	15 Nov., 1968	3	Bonds	40,000,000	N.Y.
1936	Perpetual	3	Bonds	55,000,000	Canada

WAR AND VICTORY LOANS IN CANADA

	Date Sold	Amount Sold	Rate %	Number of Subscriptions
First War Loan	January 1940	$250,000,000	3¼	over 178,000
Second War Loan	September 1940	324,945,700	3	over 150,000
First Victory Loan	June 1941	836,820,250	*2 and †3	over 968,000
Second Victory Loan	Feb.-Mar. 1942	997,000,000	*2¼ and †3	over 1,600,000
Third Victory Loan	November 1942	975,000,000	*1¼ and †3	over 1,700,000

*Rate for Short Term Bonds. †Rate for Long Term Bonds.

CHARTERED BANKS OF CANADA

Stocks	Shares, Par Value	Capital Paid up	Reserve Fund	Profit & Loss	Deposits Oct. 31st, 1942	Dividends declared Year 1942 to Dec. 14		1942 To Nov. 30th	
						Am't. Paid %	How and When Paya'le	Highest	Lowest
BANKS	$	$	$	$	$				
CanadienneNati'nale	100	7,000,000	5,000,000	262,389	155,205,780	7½	Quart'y, Mar.	150	115
Commerce	100	30,000,000	20,000,000	794,162	668,225,251	7½	Quart'y, Feb.	154	115
Dominion	100	7,000,000	7,000,000	866,502	188,379,573	9½	Quart'y, Feb.	191	135
Imperial	100	7,000,000	8,000,000	719,991	220,689,205	9½	Quart'y, Feb.	204	145
Montreal	100	36,000,000	40,236,687	1,153,669	848,865,250	7½	Quart'y, Mar.	188	125
Nova Scotia	100	12,000,000	24,000,000	1,266,493	303,877,979	11½	Quart'y, Apr.	274½	212
Provinciale	100	4,000,000	1,000,000	210,763	53,178,089	5½	Quar'ty, Mar.	....	....
Royal	100	35,000,000	20,000,000	3,209,075	956,104,196	7½	Quart'y, Mar.	155	115
Toronto	100	6,000,000	10,000,000	2,495,801	157,788,837	10	Quart'y, Mar.	255	200

STAMP TAXES ON SALE OR TRANSFER OF STOCKS AND BONDS

DOMINION STOCK TRANSFER TAX

On every sale or transfer of stocks or bonds of any association, company or corporation, tax, payable by affixed stamps, is as follows:

Bonds: for every hundred dollars or fraction thereof of the par value ..... 3c.

Shares of stock, per share:

Under $1.00 a share..1/10 of 1% of value of sale.
At $1.00 and up to $5.00.....1c. per share.
Over $5.00 " " $25.00.....1c. " "
" $25.00 " " $50.00.....2c. " "
" $50.00 " " $75.00.....3c. " "
" $75.00 " " $150.00.....4c. " "
" $150.00 4c per share plus 1/10 of 1% of value in excess of $150.00.

Provided that the first delivery by a corporation or company of such shares or bonds in order to effect an issue shall not be subject to the tax.

STOCK TRANSFER TAX, ONTARIO

Upon every change of ownership consequent upon the sale, transfer or assignment of any share of stock of any association, company or corporation, or of any bond, debenture or share of debenture stock made or carried into effect in Ontario, or of any participating interest in the operations or profits of an association, company or corporation, represented by certificates or other instruments of title capable of being sold, transferred or assigned, including syndicate units, mineral deeds, oil royalties, and fixed investment trust shares issued by a trustee and representing an equitable ownership in deposited securities, and upon every order given to a broker in Ontario for the sale, transfer or assignment of any such securities when the order is to be executed outside of Ontario, there shall be imposed, levied and collected a transfer tax. The Scale of Tax is the same as for the Dominion of Canada, shown above.

These stamps and any further information may be obtained from Houston's Standard Publications, 184 Bay Street, Toronto. Telephone Elgin 2953.

SECURITY TRANSFER TAX, QUEBEC

The Scale of Tax is the same as for the Dominion of Canada, shown above. (except on shares of stock selling over $150.00—5c per share), on the following transactions:—

Upon every change of ownership of a security consequent upon the sale, the transfer or the assignment thereof, made in or carried into effect in Quebec Province;

Upon every order given in Quebec for the sale, transfer or assignment of a security, when such order is to be executed outside of Quebec;

Upon every delivery in Quebec of a security payable or transferable to bearer, when the sale, transfer or assignment thereof has been executed outside of Quebec;

Upon every payment made in Quebec, consequent upon the sale, transfer or assignment which has been executed outside of Quebec;

Upon every conversion in Quebec of a security into one which is payable or transferable to bearer;

Upon every transfer or delivery of securities in Quebec, effected for cancellation or exchange purposes; provided this paragraph shall not apply where the exchange of securities issued by one company is made for other securities issued by the same company to the same holder.

Only one of the provisions contained in the foregoing subsection 1 of this section may apply in this Province to the same transaction in securities.

Except as hereinafter provided, if a change of ownership otherwise than by sale is effected, of any share of stock, such change of ownership shall be subject to the tax imposed by this section, computed on the basis of the current market price of the aforesaid share of stock.

When a current market price has not been established by recent sales, or where it is difficult to ascertain the value of the shares of stock, the Provincial Treasurer may fix a price which shall be the price on which the tax shall be paid.

In this section, the term "share of stock" applies to the share of any undivided interest and the share of any participating interest, such as mentioned in sub-paragraph b of subsection 2 of section 1a of this Act.

In respect of transactions in fractional shares, the tax applies pro rata according to the rate exigible in respect of whole shares.

NOT SUBJECT TO THE TAX

Certain transactions not included above are exempt; such as transmissions owing to death, allotment of a first issue, transfers or assignments in connection with the security of a loan, etc.

For further information, apply to the Comptroller of Provincial Revenue, Quebec.

CANADIANS TRAVELLING ABROAD

UNITED STATES IMMIGRATION REGULATIONS

The United States Immigration laws apply equally to all persons not citizens of the United States on each occasion of their entry into the United States.

Every person desiring to enter the United States for any purpose whatever, even for a limited time, must have (1) a passport from the Government to which such person owes allegiance, and (2) a visa issued by an American Consular officer.

Visaes are of two kinds: (1) Immigration visaes, which are for permanent or indefinite residence in the United States, and (2) Non-immigration visaes, which are for temporary entry into the United States for definite short periods for business, pleasure, transit through, et cetera.

The nearest American Consular officer should be consulted for detailed requirements of the law in connection with immigration visaes and the documents necessary. For addresses of Consulates, see index.

American citizens do not require passports to reenter the United States but must satisfy the immigration officials that they are in fact United States citizens. Any person who has been legally admitted to the United States but who has not become an American citizen, and who desires to visit outside the United States, should obtain a reentry permit from the immigration authorities *before* leaving the United States.

On August 27, 1940, an additional type of permit for visitors to the United States was introduced, namely: the "border crossing card." This card is designed only for Canadians or British subjects domiciled in Canada who wish to visit the United States for business or pleasure for a period of less than thirty days. Any number of such visits, during the validity of the passport and border crossing card, would be possible. The applicant for the border crossing card is required to present a valid passport and a letter of reference from his employer, or bank manager, or a responsible professional person to whom the applicant is well known.

Under existing regulations all applicants for visitors' visas or border crossing cards must satisfy the Consul to whom they apply that there is reasonable need or a legitimate purpose for a visit to the United States.

CANADIAN PASSPORT REGULATIONS

In place of the two forms of passport used up to March 31st, 1941, one passport is now issued, good for 2 years for travel in any country in which Canadians may legally travel. The cost is $3 and is renewable for four 2-year periods at $1 per renewal.

Application forms may be obtained from The Passport Officer, Department of External Affairs, Ottawa, and from branch passport offices at Vancouver, B.C., Windsor, Ont., and Moncton, N.B.

Passports already issued will be valid until the date on which they expire.

Canadians travelling to the United States are required by United States law, to have, in addition to a passport, either a visa or a border crossing card. For information regarding these, see under "United States Immigration Regulations."

Canadian regulations also require a travel permit from the Foreign Exchange Control Board, whether or not funds are being carried. See elsewhere on this page.

Women, other than women engaged or employed in the Armed Forces or Public Service of Canada, and children under 12, are not allowed to go to or through the European war zone without a special permit. Applications may be addressed to the Under Secretary of State for External Affairs, Ottawa.

Two photographs are required by the Passport Office and the U.S. Consul will require 3 photos upon application for visa.

FOREIGN EXCHANGE CONTROL BOARD REGULATIONS RE U.S. FUNDS

Canadians Resident in Canada

On July 5th, 1940, the Minister of Finance, Ottawa announced that in order to conserve the nation's supply of U.S. funds for the purchase of war supplies and other vital needs, Canadians would be asked to forego the use of funds for pleasure travel in the United States. As a result of this announcement of Government policy, the Foreign Exchange Control Board does not permit the sale of U.S. funds to residents of Canada for the purpose of purely pleasure travel in the United States or other countries outside the sterling area, nor does it allow the export of Canadian dollars for this purpose.

Canadians Leaving Canada

No Canadian resident may leave the country (except for direct travel to Newfoundland or a country in the sterling area) without a permit from the Board, even if there is no intention of taking money out of the country. Permits for pleasure travel may be granted, but only when all expenses including railway fare are paid by United States residents as a gift and not as a loan.

Travel Permits

It is recognized that there are a number of legitimate purposes for which the export of funds for travel should be permitted.

Application for the ordinary form of travel permit, which is required by any resident travelling to the United States and other countries outside the sterling area, is made on Form H, copies of which are available from branches of Canadian banks, saving banks and express companies. The application form, if approved, itself constitutes the permit.

To obtain such a permit the applicant should go to the bank or other institution with which he regularly transacts business or to any of those agents of the Board to whom the applicant satisfactorily identifies himself.

Business Travel

Business firms having a considerable volume of business travel in the United States are asked to submit budgets of their necessary travel expenditures so that, in appropriate cases, the Board may authorize their banks to sell them United States funds and issue travel permits in cases coming within the scope of their budgets. In other cases application may be made to banks or other agents of the Board by persons for whom it is necessary to travel to the United States on business; in such cases the traveller should produce evidence that the application has been approved by his employer, either in the form of a letter stating the purpose of the journey and the amount required or by the counter-signature of the employer on the application for the travel permit.

Health Travel

Applications made for health reasons must be confined to those where serious illness or permanent disability would result from continued residence in Canada. A special form of application for health travel may be obtained from banks. A medical report on a form provided by the Board must be completed by the applicant's medical doctor and forwarded to the Board at Ottawa. If an application is approved, the amount of funds provided is strictly limited to necessary expenses.

Travel for Educational Purposes

Travel to the United States to attend school or to commence an under-graduate course at a university is not regarded as necessary. In general, each application for travel for educational purposes is considered on its own merits, having in mind the existence of facilities in Canada for obtaining adequate training of the same kind. There are certain post-graduate studies and certain forms of technical training for which travel to the United States will be approved.

In Transit Travel

In a number of districts in Canada the only or quickest and most direct route between two Canadian points is through the United States. Travel permits are granted in bona fide cases, provided the amount of United States funds requested is the minimum required for a direct trip through the United States without any unnecessary stopovers in that country.

Travel for Special Personal Reasons

It is recognized that there are cases where, for special personal reasons, travel to the United States by a Canadian resident is actually necessary. Each application of this kind is considered by the Board in the light of the particular circumstances.

Special Border Permit

This permit may be obtained by transportation and communications employees who cross the border frequently in the course of their employment, by persons who reside in Canada but are employed in the United States, and in certain other cases where the need for such permits is apparent, as for example, by truck drivers employed by Canadian companies near the border and in other special cases where residents of Canada make daily or very frequent business trips to the United States.

Forms of application for these permits are available at local Customs Offices, banks and savings banks and the application may be made to the Board's offices at Windsor or Vancouver by residents of those cities and at Ottawa by other residents.

A Special Border Permit is valid for a period of approximately six months and is then eligible for renewal. The permit enables the holder to take with him on each trip a stated amount of United States and/or Canadian currency and, where necessary, will be his authority to purchase such United States funds from a Canadian bank.

Short Form H—48 Hours Travel Permit

This permit may be used in place of the usual travel permit on Form H in cases where a resident is making trips of not longer than forty-eight hours in the United States which do not involve expenditures outside Canada (except of the kind indicated below), either directly by the applicant or by any other resident on his behalf, or indirectly by reason of transportation or other expenses in the United States being paid for in Canada. Accordingly this type of permit may not be used where aeroplane, railway, bus or other tickets have been purchased in Canada for any destination in the United States except a city or town immediately across the border such as, for example, Detroit or Buffalo. The permit does not allow a resident to take any United States funds out of Canada but allows him to take up to $5 in Canadian funds so that he may have money on hand for immediate expenses on his return to Canada. The expenditure of such Canadian funds in the United States is not authorized, except for nominal amounts for transportation within the town visited in the case of social visits to friends or relatives, or for incidential expenses in connection with business trips, or in the event of an unforeseen emergency. These travel permits may be obtained at Customs Offices at ports of exit from Canada.

Canadians Resident in U. S. A.

Canadians who were permanent residents of the United States on September 16th, 1939, when the Foreign Exchange Control Regulations came into force, are usually regarded as non-residents of Canada by the Control Board. As such their Canadian-dollar bank balances in Canada are withdrawable in Canadian funds only and U. S. funds would not be furnished at the Board's official rates. As is the case with other non-residents, income from Canadian sources such as bank interest, interest and dividends on Canadian securities, net salaries earned in Canada, and net rentals on property owned in Canada, may be remitted to them in U. S. funds.

United States Citizens

United States citizens who are not permanent residents of Canada are not subject to any restrictions and may enter or leave Canada freely, except that they may not take more money out of Canada than they brought in.

THE ROYAL CANADIAN NAVY

Among the navies of world powers, Canada's sea force is not large, but its rate of expansion has no parallel. Since the outbreak of war its manpower has been multiplied 20 times to more than 36,000, and its ships, 30 times to more than 300. By April, 1943, the Navy will have a strength of 44,000 men and 500 ships. More than 1,100 Canadians are serving in ships of the Royal Navy.

In the current year (1942) the estimated cost of the Navy's operations is $260,000,000, equal to the total spent in the previous two and a half years of war.

The task of the Navy is threefold: to guard the Canadian coasts, to seek out and attack the enemy, and to escort convoys of cargo ships and troop transports.

The most notable service of the Canadian Navy has been in convoying. Between the outbreak of war and November, 1942, it has convoyed more than 11,000 ships. Its duties have been further increased by the westward extension of U-boat operations into Canada's home waters.

U-boat attacks have, in fact, been carried into Canada's inland waterways. Merchant vessels have been sunk by torpedoes in the St. Lawrence River. Enemy vessels have shelled Vancouver Island on Canada's West Coast.

Ships of the R.C.N. have collaborated in the North and West African expeditions and with the United States forces in the Pacific near the Aleutian Islands.

The Women's Royal Canadian Naval Service will total 4,000 as rapidly as training facilities permit.

THE CANADIAN ARMY

The Dominion of Canada is developing an Army overseas which for its size will be the most heavily armoured and hardest hitting force in the world.

Army expenditures this year will total $1,000,000,000.

At home, since the outbreak of war with Japan, Canada has been increasingly concerned with the defence of her territory. The East and West Coast areas have been placed under two commands. The air, sea and land services in these areas have been placed under the single command of the senior officer in the territory.

To give mobile reserve support for existing and projected defences on the Atlantic and Pacific coasts, the 7th and 8th divisions are being mobilized. The Reserve Army of more than 130,000 is being revitalized to strengthen home defences.

The Active Army now numbers more than 320,000, over 180,000 of whom are overseas. The Army in Britain is being reinforced by a steady stream of new contingents to bring it up to projected strength of three infantry divisions and two armoured divisions, in addition to two Army tank brigades and thousands of auxilliary troops and reinforcements.

The Canadian Women's Army Corps had a strength in November, 1942, of over 6,500. There are training establishments at Vermilion, Alta., St. Anne de Bellevue, Que. and Kitchener, Ont.

THE ROYAL CANADIAN AIR FORCE

In November 1942, there were more than 125,000 in the R.C.A.F., approximately one-half of this number being engaged in the British Commonwealth Air Training Plan.

There are 25 R.C.A.F. squadrons in England with many others engaged in air defence, coastal patrol and convoy protection duty off the Atlantic and Pacific coasts of Canada.

Women's Division

The R.C.A.F. (Women's Division) has a strength (Nov. 1942) of over 7,500 and is rapidly increasing. Women are enlisted in more than 40 trades, releasing men for other duties.

Army Co-operation Wing

For the purpose of combined operations, headquarters of an Army Co-operation Wing of the R.C.A.F. has been established at the Canadian Army Headquarters in England.

NATIONAL WAR SERVICES REGULATIONS 1940 (RECRUITS)

(CONSOLIDATION 1942)

DEPARTMENT OF NATIONAL WAR SERVICES

Among the more important provisions of these Regulations the following are summarized:—

4. Every male British subject residing in Canada, while he is of the ages of 19 to 45 inclusive, and who on July 15, 1940, was unmarried or a widower without child or children, shall be liable, during the war, to military training, as may be determined from time to time provided that men who prior to being notified to report for military training, shall have attained the age of 46, shall not be liable to be called out.

No non-declarant alien, who is a national of Belgium, Czechoslovakia, the Netherlands, Norway, Poland, the United States of America, Yugoslavia, or any other country which is a "foreign power" within the meaning of that expression as defined in the Foreign Forces Order, 1941, shall be liable to undergo or perform military training, service or duty after he files with the Divisional Registrar of the Administrative Division in which he resides satisfactory evidence that he has become a member of the armed forces of the state of which he is a national.

No non-declarant alien who is a national of any country other than those enumerated and described above shall be liable to undergo or perform military training, service or duty if, prior to the date upon which he is required to report for military training, he has completed a statutory declaration and has filed the same with the Divisional Registrar of the Administrative Division in which he resides.

The men who are liable to be called out shall be classified in separate yearly age classes of 19 years to 45 years inclusive. The age class shall be termed that of the year in which man is born.

5. The Governor in Council may by proclamation call out men who shall then report as prescribed when notified by the Divisional Registrar.

6. Certain exemptions list Judges, Clergy, members of Active Services, Police, Fire Brigades, Wardens and inmates of Institutions, etc.

14. (1941) This provides for postponement of training in the case of certain seasonal and essential occupations.

17. Special arrangements may be made as to students of universities and colleges who are receiving the equivalent of military training, or as to postponement of military training until the end of the scholastic year or session.

POSTPONEMENT.

Under certain conditions postponement of training may be granted to key men in industry. Applications for a postponement order may be made only by the employee but may be supported by any employer on behalf of any employee deemed by the employer to be a keyman, i.e., one whose occupation may not for the time being be interrupted without causing serious loss of effectiveness. The Board also has the power to grant an advancement or postponement order "in the national interest."

LIST OF BOARDS AND DIVISIONAL REGISTRARS

DIVISION "A"—LONDON

Chairman of the Board: Hon. Mr. Justice W. T. Henderson, Osgoode Hall, Toronto.

Divisional Registrar: Wm. A. Martin, Huron and Erie Bldg., London, Ont.

DIVISION "B"—TORONTO

Chairman of the Board: Hon. Mr. Justice J. G. Gillanders, Osgoode Hall, Toronto.

Divisional Registrar: R. A. Irwin, Room 204, Brock Bldg., 200 Bay Street, Toronto, Ont.

DIVISION "C"—KINGSTON

Chairman of the Board: Hon. Mr. Justice Ainslie W. Greene, County Court House, Kingston, Ont.

Divisional Registrar: Lorne McDonell, 82 Princess Street, Kingston, Ont.

DIVISION "D"—PORT ARTHUR

Chairman of the Board: His Honour Judge A. J. McComber, Port Arthur, Ont.

Divisional Registrar: W. Alex. Elliott, Room 307, Customs Bldg., Port Arthur, Ont.

DIVISION "E"—MONTREAL

Chairman of the Board: Hon. Mr. Justice A. Trahan, Montreal, P.Q.

Divisional Registrar: Raymond Ranger, Transportation Bldg., Montreal, P.Q.

DIVISION "F"—QUEBEC CITY

Chairman of the Board: Hon. Mr. Justice H. A. Fortier, Quebec City, P.Q.

Divisional Registrar: J. H. Paré, K.C., Upper Town Post Office, Quebec City.

DIVISION "G"—HALIFAX

Chairman of the Board: Hon. Mr. Justice J. Doull, Halifax, N.S.

Divisional Registrar: Col. Edgar Mingo, Bank of Nova Scotia Bldg., Halifax.

DIVISION "H"—ST. JOHN

Chairman of the Board: Hon. J. B. M. Baxter, Chief Justice, Saint John, N.B.

Divisional Registrar: Col. E. J. Mooney, V.D., N.B. Museum, Douglas St., Saint John, N.B.

DIVISION "I"—CHARLOTTETOWN

Chairman of the Board: His Honour Judge Harold L. Palmer, Charlottetown, P.E.I.

Divisional Registrar: J. P. Hooper, 152½ Great George St., Charlottetown, P.E.I.

DIVISION "J"—WINNIPEG

Chairman of the Board: Hon. Mr. Justice J. E. Adamson, Winnipeg, Man.

Divisional Registrar: Lt.-Col. Charles Duncan McPherson, O.B.E., V.D., Law Courts, Winnipeg.

DIVISION "K"—VANCOUVER

Chairman of the Board: Hon. Mr. Justice A. M. Manson, Vancouver, B.C.

Divisional Registrar: Charles Graham Pennock, Yorkshire Bldg., Vancouver, B.C.

DIVISION "M"—REGINA

Chairman of the Board: Brig.-Gen. the Hon. Mr. Justice J. F. L. Embury, Court House, Regina.

Divisional Registrar: F. C. Wilson, K.C., Barrister, Federal Bldg., Regina, Saskatchewan.

DIVISION "N"—EDMONTON

Chairman of the Board: Hon. Horace Harvey, Chief Justice, Edmonton, Alberta.

Divisional Registrar: J. P. McIsaac, Shasta Building, Edmonton, Alberta.

THE DEPENDENTS' BOARD OF TRUSTEES

DEPARTMENT OF NATIONAL DEFENCE

Records Building, Experimental Farm, Ottawa, Ont.

The Dependents' Board of Trustees administering the Dependents' Supplementary Grants Fund was established by Order-in-Council P.C. 18 of January 2nd, 1942.

The Board may grant supplementary assistance from this fund to dependents who are qualified for dependent's allowance on behalf of the members of the Army and Air Force or marriage allowance on behalf of a member of the Royal Canadian Navy in such special or emergency cases where the regular rates of allowances are proved to be inadequate.

Chairman, ...

Acting Executive Secretary, Sutherland Cuddy Esq.

Chief Reviewer, Miss E. J. Lawson.

Regional Committees have been appointed throughout the country.

DEPARTMENT OF NATIONAL DEFENCE

The Department of National Defence was created by "The National Defence, Act, 1922" effective January 1st, 1923, amalgamating the Departments of Militia and Defence and the Naval Service and the Air Board.

Minister of National Defence, The Hon. James L. Ralston, K.C., C.M.G., D.S.O.

Associate Minister of National Defence and Minister of National Defence for Air, The Hon. Charles G. Power, K.C., M.C.

Minister of National Defence for Naval Services, The Hon. Angus L. Macdonald, K.C.

Deputy Ministers, Col. H. S. Des Rosiers and Lt.-Col. G. S. Currie, (Army); S. L. de Carteret (Air Service); W. Gordon Mills, (Naval Services).

Assistant Deputy Minister (Air Service), H. F. Gordon.

Air Secretary, Wing Commander J. A. Sharpe. *Military Secretary*, Col. H. A. Dyde, M.C., R.O.

DEFENCE COUNCIL

Chairman—The Minister of National Defence.

Vice-Chairmen— The Associate Minister of National Defence; The Minister of National Defence for Naval Services; The Minister of National Defence for Air.

Members—The Chief of the Naval Staff; The Chief of the General Staff; The Chief of the Air Staff; The Deputy Minister (Naval Service); The Deputy Ministers (Army); The Deputy Minister (Air Service).

Secretary—Colonel H. A. Dyde, M.C., R.O.

THE NAVAL BOARD

First Naval Member and Chief of the Naval Staff, Vice-Admiral Percy W. Nelles, C.B.

Second Naval Member and Vice Chief of the Naval Staff, Rear Admiral George C. Jones.

Third Naval Member and Chief of Naval Personnel, Captain Edmond R. Mainguy.

Fourth Naval Member and Chief of Naval Equipment and Supply, Captain Godfrey M. Hibbard.

Fifth Naval Member and Chief of Naval Engineering and Construction, Engineer Captain George L. Stephens.

Financial and Civil Member and Deputy Minister for Naval Services, W. Gordon Mills, Esq.

Secretary to the Naval Board, A/Paymaster Captain Robert A. Pennington, R.C.N.V.R. (Temp.)

MILITARY BRANCHES

BRANCH OF THE GENERAL-STAFF

Chief of the General Staff—Lieut.-General K. Stuart, C.B., D.S.O., M.C., R.C.E.. p.s.c.

Vice Chief of the General Staff—Major-General J. C. Murchie, R.C.A., p.s.c.

Deputy Chief of the General Staff (*A*)—Brigadier R. B. Gibson, V.D., Q.O.R. of C., (m.s.c.)

(*B*)—Brigadier E. G. Weeks, M.C., M.M., R.C. Sigs., p.s.c. (s.m. Eng.)

Director of Military Operations and Plans—Colonel J. H. Jenkins, 11 Dist. Engrs. (M.S.C.)

Director of Military Intelligence—Colonel W. W. Murray, M.C.

Director of Staff Duties—Colonel L. M. Chesley, E.D., Vic. Rif. of C. (m.s.c.)

Director of Staff Duties (*Weapons*)—Lieut.-Colonel W. W. Goforth, 17th Hussars (m.s.c.)

Director of Historical Section—Colonel A. F. Duguid, D.S.O., R.C.A.

Director of Military Training—Colonel R. H. Keefler, R.C.A.

Director of Trade Training—Colonel M. M. Dillon, M.C., E.D.

BRANCH OF THE ADJUTANT-GENERAL

Adjutant-General—Major-General H. F. G. Letson, M.C., E.D.

Vice Adjutant-General—Brigadier A. E. Nash M.C., E.D.

Deputy Adjutant-General (*A*)—Brigadier R. D. Sutherland, M.C , V.R.C.

Director of Organization—Colonel R. E. Smythe, D.S.O., M.C., Linc. & Weld. R.

Director of Requirements—Colonel J. A. DeLalanne, M.C., McGill Unv. C.O.T.C.

Director of Mobilization—Colonel H. A. P. Francis, E.D., Ir. Fus.

Director of Canadian Women's Army Corps—Lieut.-Colonel J. C. B. Kennedy.

Deputy Adjutant-General (*B*)—Brigadier O. M. M. Kay, E.D., Win. Gren.

Director of Administration—Colonel H. T. Cock, M.C., R.C.R., p.s.c. (s.m. Eng.).

Provost Marshal—Colonel P. A. Piuze, E.D.

Officer i/c Records—Lieut.-Colonel W. E. L. Coleman, M.C., V.D., C.M.S.C.

Director of Recruiting—J. Mess, Esq. (Lieut.-Colonel R.O.)

Director of Special Services—Colonel C. R. Hill, D.S.O., E.D., R.O.

Director of Auxiliary Services—Colonel E. A. Deacon, Win. L. I.

Deputy Adjutant-General (*D*)—Brigadier M. Noel, E.D.

Deputy Adjutant-General (*o*)—Brigadier H. Kennedy, M.C., R.C.E.

Director of Personal Services—Colonel G. A. Ferguson, E.D., Sask. L. I.

Director General of Medical Services—Brigadier G. B. Chisholm, M.C., R.C.A.M.C.

Director of Personal Selection—Colonel W. Line, Q.O.R. of C.

Director of Dental Services—Colonel F. M. Lott, C.D.C.

Paymaster General—Brigadier A. R. Mortimore, R.C.A.P.C.

RESERVE ARMY

Director General Reserve Army—Major-General B. W. Browne, D.S.O., M.C.

Deputy Director General Reserve Army—Brigadier K. M. Perry, D.S.O., C.M.

Director of Royal Canadian Army Cadets—Lieut.-Colonel C. G. M. Grier, E.D., C.M.

BRANCH OF THE QUARTER-MASTER-GENERAL

Quarter-Master-General—Major-General J. P. MacKenzie, D.S.O., R.O.

Deputy Quarter-Master-General (*E*)—Brigadier N. D. Lambert, C.M.

Deputy Quarter-Master-General—Brigadier E. J. Renaud, O.B.E., R.C.O.C.

Deputy Quarter-Master-General (*S.T.*)—Brigadier N. B. MacDonald, R.C.A.S.C.

Director of Engineer Development—Colonel E. C. Thorne, 4 Dist. Engrs.

Director of Works and Construction—Colonel E. J. W. Akins, E.D., 12 Fld. Co., R.C.E.

Director of Supplies and Accommodation—Colonel C. S. Jones, R.C.A.S.C.

Director of Transport Movement—Colonel H. J. B. Keating, C.M.

Director of Postal Services—Lieut.-Colonel E. J. Underwood, C.P.C.

BRANCH OF THE MASTER-GENERAL OF THE ORDNANCE

Master-General of the Ordnance—Major-General J. V. Young.

Deputy Master-General of the Ordnance (*A*)—Brigadier T. M. Switzer, C.M.

Director of Ordnance Services (*G.S.*)—Colonel J. I. McSloy, C.M.

Director of Ordnance Services (*A*)—Colonel (O.O. 1st. Class) H. A. Campbell, R.C.O.C.

Chairman Army Salvage and Disposal Board—Colonel W. G. B. Dailley, O.B.E., R.O.

Inspector of Ordnance Services—Colonel G. W. Cavey, M.C., M.M., R.C.O.C.

Deputy Master-General of the Ordnance (*B*)—Brigadier W. Mavor, M.C., R.O.

Director of Mechanization—Lieut.-Colonel E. D. James, C.M.

Director of Mechanical Maintenance—Colonel G. M. Grant, B. Corps Sigs.

Deputy Master-General of the Ordnance (*C*)—Brigadier G. P. Morrison, p.s.c., R.C.A.

AIR FORCE BRANCH

Chief of the Air Staff, Air Marshal L. S. Breadner, C.B., D.S.C.
Executive Assistant to C.A.S., Squadron Leader P. A. Cumyn.
Director General of Aeronautical Research, Air Vice-Marshal E. W. Stedman, O.B.E.
Chief Inspector of Accidents, Group Captain F. S. Wilkins.
Director of Works and Buildings, Air Commodore R. R. Collard, C.B.E.

ORGANIZATION DIVISION

Air Member for Organization, Air Vice-Marshal A. T. N. Cowley.
Director of Organization, Group Captain J. L. Hurley.
Director of Staff Duties, Group Captain K. B. Conn, D.F.C.

AIR STAFF DIVISION

Air Member for Air Staff, Air Vice-Marshal N. R. Anderson.
Deputy Air Member for Air Staff (plans), Air Commodore F. V. Heakes.
Director of Operations, Wing Commander C. L. Annis.
Director of Aerodrome Defence, Lt. Col. G. H. Rogers.
Director of Signals, Group Captain R. E. McBurney.
Director of Photography, Wing Commander W. E. Bennett.
Director of Armament, Group Captain T. J. Desmond.
Director of Intelligence, Group Captain H. R. Stewart.

PERSONNEL DIVISION

Air Member for Personnel, Air Vice-Marshal J. A. Sully, A.F.C.
Deputy Air Member for Personnel, Air Commodore E. E. Middleton.
Deputy Air Member for Personnel (R.A.F.), Air Commodore H. J. Collins.
Director of Personnel, Group Captain D. E. MacKell
Director of Postings and Careers, Group Captain T. C. Macfarlane.
Director of Manning, Wing Commander B. F. Wood.
Director of Air Force Recruiting, Air Marshal W. A. Bishop, V.C., D.S.O., M.C., D.F.C.
Director of Medical Services (Air), Air Commodore R. W. Ryan, M.B., B.S., (R.A.F.)
Director of Airmen Personnel Services, Group Captain C. C. P. Graham.
Director of Provost and Security Services, Group Captain M. M. Sisley, A.F.C.

TRAINING DIVISION

Air Member for Training, Air Vice-Marshal R. Leckie, D.S.O., D.S.C., D.F.C.
Director of Air Training, Air Commodore A. L. Paxton, D.F.C. (R.A.F.)
Director of Operational Training, Group Captain L. W. C. Bower (R.A.F.)
Director of Technical Training, Group Captain J. M. Cohu (R.A.F.)
Director of Training Plans and Requirements, Group Captain H. M. Groves (R.A.F.)

AERONAUTICAL ENGINEERING DIVISION

Air Member for Aeronautical Engineering, Air Vice-Marshal A. Ferrier, M.C.
Director of Aeronautical Engineering, Group Captain A. F. Britton (R.A.F.)
Director of Aeronautical Inspection, Air Commodore A. L. Johnson.
Director of Repairs and Maintenance, Air Commodore R. Collis.

SUPPLY DIVISION

Air Member for Supply, Mr. T. Sheard.
Director of Supply Administration, Group Captain N. F. Mossop.
Director of Procurement, Equipment, Mr. M. Brocklebank.
Director of Procurement, Aircraft, Group Captain C. B. Turner.

ACCOUNTS AND FINANCE DIVISION

Air Member for Accounts and Finance, Air Commodore K. G. Nairn.
Deputy Air Member for Accounts and Finance, Group Captain J. M. Murray.
Director of Accounts, Wing Commander C. Gray.
Director of Financial Services, Wing Commander S. B. Rhude.
Director of External Liaison, Wing Commander C. F. G. Rogers (R.A.F.).
Director of Equipment Accounting Inspection, Mr. J. A. Robinson.

Inspector General, Air Vice-Marshal G. M. Croil, C.B.E., A.F.C.
Deputy Inspector General—Air Vice-Marshal Godfrey, M.C., A.F.C., V.D., A.D.C.

CIVILIAN BRANCH

Deputy Minister.
Executive Assistant and Director of Civilian Personnel, Wing Commander P. S. Conroy, M.C.
Financial Superintendent, N. C. Allen.

OFFICE OF THE JUDGE ADVOCATE GENERAL

(JOINT SERVICE FOR NAVAL, MILITARY AND AIR FORCE)

Judge Advocate General—Brigadier R. J. Orde, R.C.A., i.d.c.
Deputy Judge Advocate General—Col. Nolan, H.G., C.M.

CIVILIAN BRANCHES

ADMINISTRATIVE BRANCH

Asst. Deputy Minister—
Secretary, National Defence and Director Civilian Personnel—
Financial Superintendent—R. P. Brown, Esq.
Chief, Printing and Stationery—L. E. Beaulne, Esq.
Chief Registration Clerk—H. E. Perrin, Esq.

TREASURY OFFICE

Chief Treasury Officer—D. G. Whittle, Esq.

NAVAL SERVICE

The authorized peace time establishment of the Naval Forces of Canada is 771 officers and 7,931 ratings in the Royal Canadian Navy; 148 officers and 1,668 ratings in the Royal Canadian Naval Volunteer Reserve; 70 officers and 430 ratings in the Royal Canadian Naval Reserve and 200 officers and ratings of the R.C.N.R. (Fisherman's Reserve).

In October, 1942, the strength of the Canadian Navy was stated as over 40,000 with over 300 vessels of all types.

NAVAL COLLEGE

The R.C.N. College at Royal Roads, Victoria, B.C. was opened on 1st October, 1942, with 100 cadets in attendance. Candidates must be between the ages of 15 years 8 months and 17 years 8 months on 1st July of the year of entry.

WOMEN'S ROYAL CANADIAN NAVAL SERVICE

On August 29th, 1942, Kingsmill House in Ottawa was opened for the initial class of Wrens, and October 15th, 1942, marked the opening of the W.R.C.N.S. Training Establishment at Galt.

At December 1st, 1942, the Force consisted of 43 officers and 264 ratings. Recruiting is proceeding at a rate calculated to provide a Force of approximately 4,000 by the end of 1943.

A candidate, when attested as a Probationary Wren, agrees to serve wherever and so long as required during the period of hostilities, and to carry out such duties as may be assigned to her.

SEA CADET CORPS OF CANADA

Admiral of the Sea Cadets, His Majesty the King.

Organized in 1917, the jurisdiction, training, administration and supervision of Sea Cadet Corps, passed from the Army to the Naval Service on the 1st June, 1941. The Navy then took over 23 Sea Cadets Corps having a total membership of 2500 Sea Cadets in 1942. The number of Corps was increased to 40 and the number of Sea Cadets now stands at 5,000. The authorized strength for 1943 is 100 Sea Cadet Corps and 15,000 Sea Cadets. Sea Cadets should be between the ages of 15 and 17½ years.

The Navy League of Canada provides advice, financial and other assistance to the various Corps.

The Commanding Officer appointed by the Naval Service of the Department of National Defence is Capt. Ernest R. Brock, R.C.N.V.R., Director of Reserve Division, Department of Naval Defence, with headquarters in Crescent Rd., Toronto. All Sea Cadet training activities are under the jurisdiction of Capt. Brock.

The Sea Cadet Liaison Officer on Capt. Brock's staff is Lt. F. M. Jeffrey who supervises the work of the Cadets throughout Canada.

The Chairman of the Sea Cadet Committee of the Navy League for the Dominion of Canada is Mr. Lloyd T. Spalding, c/o Board of Education, Hamilton, Ont.

MILITARY DISTRICTS

MILITARY DISTRICT No. 1, H. Q., LONDON, ONT.
District Officer Commanding—Brigadier D. J. MacDonald, D.S.O., M.C.

MILITARY DISTRICT No. 2, H. Q., TORONTO, ONT.
District Officer Commanding—Major-General C F. Constantine, D.S.O., p.s.c.

MILITARY DISTRICT No. 3, H. Q., KINGSTON, ONT.
District Officer Commanding—Brigadier F. L. Armstrong, O.B.E.

MILITARY DISTRICT No. 4, H. Q., MONTREAL, P.Q.
District Officer Commanding—Brigadier (Hon. Brig-Gen.). E. D. B. Panet, C.M.G., D.S.O.

MILITARY DISTRICT No. 5, H.Q., QUEBEC, P.Q.
District Officer Commanding— Brigadier E. A. Blais.

MILITARY DISTRICT No. 6, H. Q., HALIFAX, N.S.
District Officer Commanding—Brigadier W. W. Foster, D.S.O., V.D.

MILITARY DISTRICT No. 7, H. Q., SAINT JOHN, N.B.
District Officer Commanding—Brigadier G. G. Anglin, M.C.

MILITARY DISTRICT No. 10, H. Q., WINNIPEG, MAN.
District Officer Commanding—Brigadier R. A. MacFarlane, D.S.O.

MILITARY DISTRICT No. 11, H. Q., VICTORIA, B.C.
District Officer Commanding—Brigadier L. W. Miller, D.S.O.

MILITARY DISTRICT No. 12, H. Q., REGINA, SASK.
District Officer Commanding—Brigadier G. A. H. Trudeau.

MILITARY DISTRICT No. 13, H. Q., CALGARY, ALTA.
District Officer Commanding—Brigadier F. M. W. Harvey, V.C., M.C.

ROYAL CANADIAN AIR FORCE

ORGANIZATION

The Royal Canadian Air Force is organized as follows:—

AIR FORCE HEADQUARTERS, OTTAWA.

Chief of the Air Staff, Air Marshal L. S. Breadner, C.B., D.S.C.

EASTERN AIR COMMAND, HALIFAX, N.S.

Air Officer Commanding, Air Vice-Marshal A. A. L. Cuffe.

WESTERN AIR COMMAND, VICTORIA, B.C.

Air Officer Commanding, Air Vice-Marshal L. F. Stevenson.

No. 1 TRAINING COMMAND, TORONTO, ONT.

Air Officer Commanding, Air Vice-Marshal G. O. Johnson, M.C.

R.C.A.F. OVERSEAS HEADQUARTERS

Air Officer Commanding, In Chief, Air Marshal H. Edwards, C.B.

No. 2 TRAINING COMMAND, WINNIPEG, MAN.

Air Officer Commanding, Air Vice-Marshal A. B. Shearer, A.D.C.

No. 3 TRAINING COMMAND, MONTREAL, P.Q.

Air Officer Commanding, Air Commodore J. L. E. A. de Niverville.

No. 4 TRAINING COMMAND, CALGARY, ALTA.

Air Officer Commanding, Air Commodore G. R. Howsam, M.C.

COMBINED TRAINING ORGANIZATION

The following units are operated in connection with the Combined Training Organization:

Recruiting Centres—16
Manning Depots—7
Initial Training Schools—7
Elementary Flying Training Schools—20
Service Flying Training Schools—26
Bombing and Gunnery Schools—11
Air Observer Schools—9
Wireless Schools—4
Air Navigation Schools—3
Technical Training School—1
Equipment and Accounting Training School—1
Composite Training School—1
School of Aeronautical Engineering—1
School of Administration—1
Air Armament School—1
Central Flying School—1
Flying Instructor Schools—3
Repair Depots—6
Equipment Depots—7

(The Combined Training Organization listed above, was included in previous Canadian Almanacs under the heading "BRITISH COMMONWEALTH AIR TRAINING PLAN").

ROYAL CANADIAN AIR FORCE WOMEN'S DIVISION

Applications for enlistment in the Royal Canadian Air Force Women's Division may be obtained from Royal Canadian Air Force Recruiting Centres.

ROYAL CANADIAN ARMY CADETS

Colonel-in-Chief: His Majesty the King

Director—Colonel C. G. M. Grier, E.D., M.A.

Address—Central Chambers, Ottawa, Ontario.

The Army Cadet organization had its beginnings in the formation of School Cadet Corps during and after the Civil War, 1861—1866. Such Corps were first authorized by an Amendment to the Militia Act, dated 9th June 1862.

In 1942, the Department of National Defence completed plans to expand the Cadet Movement, regularize the training and, where desirable, to associate cadets with the Reserve Army.

Cadets will receive a realistic pre-military training. In addition, greater emphasis will be placed on the development of better physique and in the study of the future obligations of Cadets as citizens.

CANADIAN WOMEN'S ARMY CORPS

Application forms to enlist in the above may be obtained from Army District Headquarters or Director of Mobilization, Dept. of National War Services, Ottawa.

V.A.D. (Voluntary Aid Detachments)

The following information is supplied by the St. John Ambulance Brigade, 63 Sparks St., Ottawa, Ont.:—

Before a young woman may apply for service as a V.A.D. she must be trained in First Aid and Home Nursing and must hold the St. John Ambulance Certificate in these subjects. She then may apply for service in Dept. of National Defence Hospitals, Dept. Pensions and National Health Hospitals or civilian hospitals.

In order to create a reserve list of young women already trained and certificated for those who do not immediately enter hospitals for full time duty, there has been established a short course of hospital training in civilian hospitals. The Canadian Red Cross Society, the Canadian Nurses Association, Canadian Hospital Council and the St. John Ambulance Association have prepared a syllabus of 80 hours training and also for those who have completed their training and wish to go further another syllabus for 240 hours training.

Application should be made to any branch of the Canadian Red Cross or to the St. John Ambulance Brigade.

The following is abstracted from:

Regulations for Nursing Members of Voluntary Aid Detachments Serving with The Canadian Army, 1942. Authorized by Order in Council P. C. 49 3546 of 30th April, 1942.

V.A.D.

The term "V.A.D." in these Regulations means—

"A member of a Nursing Division of the St. John Ambulance Brigade or the Nursing Auxiliary Canadian Red Cross Corps who has completed a period of probation with the Royal Canadian Army Medical Corps and whose appointment under these Regulations has been confirmed."

Probationer

The term "probationer" means—

"A member of a Nursing Division of the St. John Ambulance Brigade or the Nursing Auxiliary Canadian Red Cross Corps who is attached to the Royal Canadian Army Medical Corps under these Regulations prior to confirmation on her appointment."

Appointment

Appointments are made from the names submitted by the Director of Ambulance of the St. John Ambulance Association and the National Commandant Nursing Auxiliary Canadian Red Cross Corps.

5. To be eligible for recommendation, a candidate must:—

(*a*) Be a member of the St. John Ambulance Nursing Division or Nursing Auxiliary Canadian Red Cross Corps, and hold St. John Ambulance Certificates in First Aid and Home Nursing.
(*b*) Be a British subject.
(*c*) Have attained the age of 21 years and be under the age of 40 years.
(*d*) Be medically fit, Category "A" or "B"
(*e*) Be recommended as in paragraph above.
(*f*) Have no dependent children.

6. Candidates selected for service with the Army will be employed with the R.C.A.M.C. on probation for a period not exceeding three months.

If recommended for confirmation in her appointment, a V.A.D. will be appointed with effect from the date she reported for duty on probation.

Pay and Allowances

V.A.D.'s or probationers will not be eligible for pay while serving in Canada.

Pay issuable to V.A.D.'s serving with the R.C.A.M.C. outside Canada may be authorized from time to time.

An allowance at the rate of $10 per month, payable in arrears, will be granted to V.A.D.'s to cover incidental expenses while serving with the R.C.A.M.C. while in Canada. V.A.D.'s will be eligible for the allowance from the date of reporting on probation.

When laundering cannot be provided under hospital arrangements, a V.A.D. or probationer while in Canada shall be granted an allowance of 5 dollars per month in lieu.

A V.A.D. on confirmation of her appointment, shall be granted an outfit allowance as under:—

On confirmation of her appointment....$100.00
On completing one year's service..... 50.00

A.R.P. WORK IN CANADA

The Federal Control of Air Raid Precautions in Canada is vested in the Minister of Pensions and National Health, the Honourable Ian Mackenzie, K.C., M.P.

On January 1st, 1942, Mr. Mackenzie appointed Honourable R. J. Manion, M.C., M.D., as Director of Air Raid Precautions for Canada.

Doctor Manion has a staff in the Daly Building at Ottawa and acts as an adviser to the Provincial Organizations in the Provinces which have been declared liable to attack, namely, British Columbia, Ontario, Quebec, Nova Scotia, New Brunswick and Prince Edward Island.

The Provincial Organizations pass on, not only Doctor Manion's, but their own advice to the Municipalities and urge each locality to organize. In addition to advice and direction, the office of the Federal Director, on behalf of the Government, supplies a great deal of equipment to the Provincial Organizations who distribute it to the Municipalities. The equipment consists of such materials as fire-fighting pumpers and hose of various sizes, stirrup pumps, steel helmets, arm bands, medical supplies, air raid warning sirens, and many other lines of material, in addition to which the Federal Government assists the Provincial and Municipal Governments financially.

Up to the end of 1942 about $5,000,000.00 had been spent in various ways by the Federal Government and about three or four million dollars worth more of equipment is on order. An Order-in-Council was passed by the Federal Government recently, elaborating compensation paid to A.R.P. workers under which, in case of death or injury of an A.R.P. worker, either he or his family can be pensioned through the Board of Pension commissioners for Canada, the rates of pension being comparable to those given to men on active service.

PROVINCIAL A.R.P. ORGANIZATIONS

Prince Edward Island

Civilian Defence Committee (A.R.P.)

P.O. Box 308, Charlottetown

Chairman, Hon. H. H. Cox; *Vice-Chairman*, Major W. H. Poole; *Secretary*, Morton Dew.

Directors: Police Services, Inspector J. A. Wright, R.C.M.P.; *Fire Services*, C. A. Beer, Provincial Fire Marshal; *Medical Services*, Dr. B. C. Keeping, Deputy Minister of Health; *Public Utility Services*, D. M. Gass, Commercial Manager, Island Telephone Company; *Transportation Services*, R. S. MacBeath, Chief Engineer, Prince Edward Island Government.

Nova Scotia

Provincial Civilian Emergency Committee

Province House Bldg., Halifax

Minister in Charge of A.R.P., Hon. F. R. Davis, M.D.; *Secretary*, Dr. A. E. Cameron, Deputy Minister of Mines; *Chief Executive Officer and A.R.P. Co-ordinator*, Charles Lamb.

New Brunswick

Civilian Volunteer Corps, A.R.P.

Fredericton, N.B.

Chairman, Hon. J. B. McNair, K.C., D.C.L.; *Provincial Director Civilian Defence*, D. L. MacLaren; *Deputy Director Civilian Defence*, H. M. Armstrong; *General Secretary*, H. M. Armstrong; *Provincial A.R.P Officer*, J. Miles Gibson, Box 699, Fredericton, N.B.

Ontario

Civilian Defence Committee (A.R.P.)

Parliament Bldgs., Toronto

Chairman, Hon. G. D. Conant, Prime Minister of Ontario; *Vice-Chairman*, Judge I. M. Macdonell; *Secretary*, Capt. M. McIntyre Hood.

Director of Police Service, Deputy Commissioner H. S. McCready; *Director of Fire Service*, W. J. Scott, K.C.; *Director of Medical Service*, Dr. B. T. McGhie; *Director of Public Utility Service*, Mr. R. A. McAllister; *Director of Transportation Service*, Mr. R. M. Smith; *Director of Warden Service*, Mr. H. D. McNairn, K.C.

Quebec

Civilian Protection Committee (A.R.P.)

175 Notre Dame St. East, Montreal

Minister in Charge, Hon. Adelard Godbout, Prime Minister; *Chairman*, Mr. Honoré Parent, K.C.

Provincial Director, Mr. Marcel Gaboury, K.C.

British Columbia

Advisory Council

Provincial Civilian Protection Committee (A.R.P.)

Chairman of the Provincial Civilian Protection Committee, Hon. John Hart, Premier of British Columbia; *Deputy Chairman*, Hon. R. L. Maitland, K.C., Attorney-General; *Chairman of the Advisory Council of the Civilian Protection Committee and Administrator for the Province*, W. C. Mainwaring, 650 Burrard St., Vancouver.

Federal District A.R.P. Officer

Alan K. Hay, 279 Carling Ave., Ottawa, Ontario.

POPULATION OF CANADA BY RACIAL ORIGIN

(similar 1941 census figures had not been completed at time of printing)

Racial Origin	Census 1931	Census 1921	Census 1911
All British Races	5,381,071	4,868,738	3,999,081
All French	2,927,990	2,452,743	2,061,719
Europeans as listed below	1,784,366	1,217,542	934,413
Other Europeans	40,886	29,561	10,370
Asiatics	84,548	65,914	43,213
Indians, Eskimos	128,890	113,724	105,611
Negroes	19,456	18,291	16,994
Unspecified	9,579	21,436	35,242
	10,376,786	8,787,949	7,206,643
English	2,741,419	2,545,358	1,871,268
Irish	1,230,808	1,107,803	1,074,738
Scottish	1,346,350	1,173,625	1,027,015
Other British	62,494	41,952	26,060
French	2,927,990	2,452,743	2,061,719
German	473,544	294,635	403,417
Scandinavian	228,049	167,359	112,682
Ukrainian	225,113	106,721	75,432
Polish	145,503	53,403	33,652
Hebrew	156,726	126,196	76,199
Dutch	148,962	117,505	55,961
Russian	88,148	100,064	44,376
Italian	98,173	66,769	45,963
Austrian	48,639	107,671	44,036
Belgian	27,585	20,234	9,664
Czech, Slovak	30,401	8,840	.....
Finnish	43,885	21,494	15,500
Hungarian, etc.	40,582	13,181	11,648
Rumanian, etc.	29,056	13,470	5,883
Other European Races	40,886	29,561	10,370
Chinese	46,519	39,587	25,774
Japanese	23,342	15,868	9,021
Other Asiatic Races	14,687	10,459	8,418
Indians, Eskimos	128,890	113,724	105,611
Negroes	19,456	18,291	16,994
Unspecified	9,579	21,436	35,242
	10,376,786	8,787,949	7,206,643

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CANADIAN WAR BOARDS, ETC.

FOREIGN EXCHANGE CONTROL BOARD

OFFICE: BANK OF CANADA BUILDING AND BANK OF CANADA ANNEX, OTTAWA

Established by Order in Council of September 15, 1939, under the authority of the War Measures Act. The Board has authority to licence all imports and exports of goods, securities, currency and capital and to supervise and control all financial transactions between residents of Canada and residents of other countries. The Board is responsible to the Minister of Finance.

Chairman: Graham Ford Towers, Governor, Bank of Canada.
Members: W. C. Clark, Deputy Minister of Finance; H. Fortier, Chief Inspector, Post Office Department; N. A. Robertson, Under-Secretary of State for External Affairs; H. D. Scully, Commissioner of Customs; L. D. Wilgress, Deputy Minister of Trade and Commerce.
Assistants to the Chairman: D. G. Marble, L. Rasminsky, L. P. Saint-Amour.
Advisors: K. A. Henderson, Securities; A. McD. McBain, Public Relations; D. A. Skelton, Research; S. Turk, Foreign Exchange.
Secretary: R. H. Tarr.
Statistics and Research.....E. G. Adams

APPROVALS DIVISION

Supervisor.....D. R. A. Walker
Insurance.....H. T. N. Peterson
Interest and Dividends.....D. F. Wilson
Manufacturing.....G. Abrams
Primary Industries.....F. R. MacLean
Securities and Trusts.....C. E. Fairweather

Supervisor.....C. K. Highmoor
Examination.....N. B. Steers
Merchandising.....H. S. Holloway
Services.....A. O. Gibbons

Supervisor and Organization Manager
W. D. Matthews
Enforcement.....E. M. Johnston
General.....G. Catherwood
Travel.....C. A. Farewell

BRANCH OFFICES

Vancouver: Marine Building.....H. L. E. Priestman
Montreal: 201 Notre Dame St. W., L. E. Boissonnault
Toronto: 67 Yonge Street.....R. F. B. Taylor
Windsor: Canada Building.....W. M. Morphet

THE WARTIME PRICES AND TRADE BOARD

OFFICE: BIRKS BUILDING, 107 SPARKS ST., OTTAWA

Established September 3, 1939, under the Minister of Finance, by authority of the War Measures Act. The Board has power to control the supply of all goods and services other than certain specified commodities. It also controls prices of all goods and services and administers the Maximum Prices Regulations, which set as a "price ceiling" the highest price at which each seller sold a product during the 4 weeks period September 15th to October 11th, 1941.

Chairman: Donald Gordon, Deputy Governor, Bank of Canada.
Members: H. B. McKinnon, Chairman of the Tariff Board.
David Sim, Commissioner of Excise.
F. A. McGregor, Commissioner of the Combines Investigation Act.
A. M. Shaw, Director of Marketing Service, Department of Agriculture.
Yves Lamontagne, Director of Commercial Relations, Department of Trade and Commerce.
Henry Borden, Chairman, Wartime Industries Control Board.
....., Deputy Minister of Labour.
J. G. Bouchard, Assistant Deputy Minister of Agriculture.
W. A. Mackintosh, Special Assistant to the Deputy Minister of Finance.
Secretary: K. W. Taylor.

HEAD OFFICE DIVISIONS

PRICES DIVISION

Chief.....Douglas Dewar

SUPPLY AND DISTRIBUTION DIVISIONS

Chief.....M. W. Mackenzie
Director (Licensing Division).....G. E. Wemp

INDUSTRIAL DIVISION

Director.....R. F. Chisholm
Adviser.....H. A. Mackenzie

SECRETARY'S DIVISION

Secretary.....K. W. Taylor
Assistant Secretary.....R. C. Carr

ENFORCEMENT ADMINISTRATION

Administrator.....F. A. McGregor
Deputy Administrator.....H. M. Brown

COMPTROLLER'S DIVISION

Comptrollers
A. M. Henderson, Ottawa; G. A. M. Ross, Toronto; W. H. Hoyes, Montreal

INFORMATION BRANCH

Director.....W. F. Prendergast

CONSUMER BRANCH

Director.....Miss B. H. Sanders
Assistant Director.....Mme. De La Durantaye

LEGAL BRANCH

Senior Solicitor.....H. D. Anger, K.C.

REGIONAL OFFICES

Supervisor.....R. T. Black
Deputy Supervisor.....E. W. I. Keenleyside

CHAIRMAN'S CO-ORDINATING COMMITTEE

Secretary.....D. J. Grant

SPECIAL REPRESENTATIVE—WASHINGTON

Representative, Washington.....A. F. W. Plumptre
Assistant Representative, Washington, C. L. M. Douglas
Assistant Representative, Washington....R. W. James

ASSOCIATED COMPANIES

COMMODITY PRICES STABILIZATION CORPORATION
Office: 69 Rideau Street, Ottawa

President.....H. B. McKinnon
Vice-President.....S. R. Noble
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L. Prefontaine, 420 Lagauchetiere St., Montreal

NATIONAL WAR LABOUR BOARD

Administering Order in Council governing wages and cost of living bonus policy, etc., as directed by the Minister of Labour.

MEMBERS

Chairman: Hon. Humphrey Mitchell.
Employers: A. Deschamps, 156 Maplewood Ave., Montreal, Que.; George Hodge, Department of Personnel, Canadian Pacific Railway, Windsor Station, Montreal, Que.; G. Jackson, 330 Bay Street, Toronto, Ont.; J. H. Stovel, Dome Mines, South Porcupine, Ont.; H. Taylor, Canadian National Carbon Co., Toronto, Ont.
Employees: J. A. Bell, 139 Pacific Ave., Toronto, Ont.; J. McClelland, Valois, Que.; G. Picard, 380 St. Cyrille St., Quebec, Que.; W. Dunn, 404 Merton Street, Toronto, Ont.; A. R. Mosher, 230 Laurier Ave. W., Ottawa, Ont.

EXECUTIVE COMMITTEE

Chairman: Hon. Humphrey Mitchell; George Hodge; J. McClelland.
Chief Executive Officer: R. H. Neilson.
Secretary: J. F. Compton.

REGIONAL WAR LABOUR BOARDS

PRINCE EDWARD ISLAND

Parliament Buildings, Charlottetown, P.E.I.
Chairman: Hon. Horace Wright, President of the Executive Council.
Executive Officer: James A. MacKinnon, Coleman, P.E.I.

NOVA SCOTIA

Bank of Nova Scotia Building, Halifax, N.S.
Chairman: Hon. L. D. Currie, K.C., Minister of Mines and Labour.
Vice-Chairman: T. D. A. Purves.
Executive Officer: J. P. Bell.

NEW BRUNSWICK

Department of Labour, Fredericton, N.B.
Chairman: Hon. J. Andre Doucet, Minister of Health and Labour.
Vice-Chairman and Executive Officer: Charles J. A. Hughes.

QUEBEC

13 rue d'Aiguillon, Quebec, P.Q.
Chairman: Hon. Edgar Rochette, Minister of Labour.
Vice-Chairman: Gerard Tremblay, Deputy Minister of Labour, Quebec.
Executive Officer: J. B. Germain.

ONTARIO

Department of Labour, Toronto, Ont.
Chairman: Hon. Peter Heenan, Minister of Labour, Ontario.
Executive Officer: J. C. Adams, K.C.

MANITOBA

Department of Labour, Winnipeg, Man.
Chairman: Hon. S. J. Farmer, Minister of Labour.
Executive Officer: W. Elliott Wilson, Barrister, Winnipeg.

SASKATCHEWAN

Veterans Block, Regina, Sask.
Chairman: Hon. R. J. M. Parker, Minister of Municipal Affairs and Minister in charge of Bureau of Labour and Public Welfare.
Vice-Chairman: Charles Andrew Scott.
Executive Officer: H. S. Johnstone, Regina.

ALBERTA

Department of Trade and Industry, Edmonton, Alta.
Chairman: Hon. E. C. Manning, Provincial Secretary and Minister of Trade and Industry.
Vice-Chairman: W. D. King, Deputy Minister.
Executive Officer: Clayton Adams, Chairman, Provincial Board of Industrial Relations.

BRITISH COLUMBIA

789 Pender Street, West, Vancouver, B.C.
Chairman: Hon. George S. Pearson, Minister of Labour.
Vice-Chairman: Adam Bell, Deputy Minister of Labour.
Executive Officer: R. Morrison.

WARTIME SALARIES ORDER

Order in Council P.C.1549 dated 27th February 1942, as amended by Order in Council P.C.4346 dated 26th May 1942, supersedes and cancels retroactively to the 7th of November 1941 Order in Council P.C.9298 dated 27th November 1941, as amended by Order in Council P.C.946 dated 6th February 1942.

ADVISORY COMMITTEE

Chairman, The Hon. Mr. Justice J. D. Hyndman.
Members,
Dr. Charles Camsell, Deputy Minister of Mines and Resources;
Mr. J. F. MacNeill, K.C., Parliamentary Counsel, the Senate.

This Order applies to all salaried officials holding managerial or executive ranks or positions (i.e. above that of foreman or comparable rank) whose rate of salary is $2,100 or more per annum.

This Order, which is administered by the Income Tax Division of the Department of National Revenue, is complementary to the Wartime Wages Control Order (P.C.5963 dated 10th July 1942) as administered by the National and Regional War Labour Boards.

All enquiries with respect to the Wartime Salaries Order should be addressed to local Inspectors of Income Tax.

THE CANADIAN SHIPPING BOARD

172-183 WEST BLOCK, PARLIAMENT BUILDINGS, OTTAWA.

Minister, Hon. J. A. MacKinnon, Minister of Trade and Commerce.
Chairman and Director of Shipping, A. L. W. MacCallum, Manager, The Shipping Federation of Canada.
Vice-Chairman, F. E. Bawden, Director of Trade Routes and Steamship Subsidies, Department of Trade and Commerce.
Members, Captain E. S. Brand, Director of Trade Division, Naval Service, Department of National Defence; Captain J. W. Kerr, Supervisor of Nautical Services, Department of Transport; T. C. Lockwood, Transport Controller, Montreal; J. S. Macdonald, Department of External Affairs; H. R. MacMillan, President, Wartime Merchant Shipping Ltd.; A. W. Merriam, Department of National Revenue.
Acting Secretary, Greig B. Smith, Assistant Director of Commercial Relations, Dept. of Trade and Commerce.
Technical Advisers, L. J. Pattington, J. P. Boyle (ocean shipping); F. T. Cuttle, H. B. Clark (Inland waters shipping).
Representatives in London, Eng., Frederic Hudd, Chief Canadian Gov't. Trade Commissioner in U.K., Canada House, London, S.W.1., James A. Langley, Canadian Government Trade Commissioner.
Representative in Washington, A. L. Lawes, Canadian Legation Annex, Washington, D.C.
Representative in Vancouver, J. H. Hamilton, Marine Building, Vancouver, B.C.
Despatching Officer:
Ship Licensing Committee—Chairman, F. E. Bawden; *Members*, A. L. W. MacCallum, Captain J. W. Kerr, A. W. Merriam; *Secretary*, J. R. O'Malley

AGRICULTURAL SUPPLIES BOARD

OFFICE, CONFEDERATION BUILDING, OTTAWA
(Under Minister of Agriculture)

To provide for constructive direction of agricultural production and to deal with matters pertaining to the purchase, preparation and conservation of agricultural products.

Chairman: A. M. Shaw, Director of the Marketing Service, Department of Agriculture.
Vice-Chairman: R. S. Hamer, Department of Agriculture.
Members: Dr. G. S. H. Barton (Ex Officio). Deputy Minister, Department of Agriculture.
Dr. E. S. Archibald, Director, Experimental Farm Service, Department of Agriculture.
Dr. J. G. Bouchard, Assistant Deputy Minister, Department of Agriculture.
Dr. J. M. Swaine, Director, Science Service, Department of Agriculture.
J. M. McCallum, Assistant Director, Production Service, Department of Agriculture.
Secretary: S. R. Norris Hodgins, Assistant Professor of English and Journalism and English Publicist, Department of Agriculture, Quebec.
Assistant-Secretary: J. R. Peet, Dominion Department of Agriculture.
Economic Adviser to Agricultural Supplies Board: Dr. W. C. Hopper, Principal Agricultural Economist, Agricultural Economics Division, Department of Agriculture.
Technical Adviser on Fruit and Vegetable Processing: R. W. Arengo-Jones, Assistant (Fruit and Vegetable Products), Horticulture Division, Experimental Farms Service, Department of Agriculture.
Technical Adviser on Equipment and Containers: J. M. Armstrong, Assistant (Agricultural Engineering), Field Husbandry Division, Experimental Farms Service, Department of Agriculture.

SUB-COMMITTEES

Fertilizer Supply Committee

Chairman: G. S. Peart, Plant Products Division, Department of Agriculture.
Secretary: A. M. W. Carter, Dominion Department of Agriculture.

Fruit and Vegetable Committee

Chairman: R. L. Wheeler, Assistant Director, Marketing Service, Dominion Dept. of Agriculture, Ottawa.

Pesticide Supply Committee

Chairman: G. S. Peart, Plant Products Division, Department of Agriculture.
Associate Chairman: L. S. McLaine, Chief, Plant Protection Division, Department of Agriculture.
Secretary: A. M. W. Carter, Dominion Department of Agriculture.

Seed Supply Committee

Chairman: N. Young, Plant Products Division.
Secretary: A. M. W. Carter, Dominion Department of Agriculture.

ADMINISTRATORS

Feeds Administrator: F. W. Presant.
Flax Fibre Administrator: Nelson Young, Assistant Director of Production Service, Plant Products Division, Department of Agriculture.
Seeds Administrator: Nelson Young, Assistant Director of Production Service, Plant Products Division, Department of Agriculture.
Fertilizers and Pesticides, Administrator: G. S. Peart, Chief Inspection Services, Plant Products Division, Department of Agriculture.
Note: Administrators are responsible to the Agricultural Supplies Board as regards supply and distribution and to the Wartime Prices and Trade Board as regards prices.

DAIRY PRODUCTS BOARD

Address: Dept. of Agriculture

To control the marketing and storage of dairy products.

Chairman: John F. Singleton, Dept. of Agriculture, Ottawa.
Members: John Freeman, Montreal; Joseph Felix Desmarais, Montreal.
Secretary: H. A. Derby. B.S.A., M.Sc., Ph.D., Dept. of Agriculture, Ottawa.

SPECIAL PRODUCTS BOARD

OFFICE: CONFEDERATION BUILDING, OTTAWA

The Board regulates the export etc. of "special" products to the United Kingdom.

Chairman: A. M. Shaw, Director of Marketing Service, Department of Agriculture.
Members: R. S. Hamer, Director of Production Service, Department of Agriculture.
T. G. Major, Chief Commodity Division. Department of Trade and Commerce.
Secretary: R. W. Neely, Assistant to Director of Marketing Service, Department of Agriculture.
Manager, Fruit and Vegetable Products Section: K. B. Conger, Chief Marketing and Merchandising Services, Department of Agriculture.

Manager, Poultry Products Section: W. A. Brown, Chief Poultry Marketing and Production Services, Department of Agriculture.
Manager, Flax Fibre Section, Nelson Young, Assistant Director, Plant Products Division, Department of Agriculture.
Assistant Manager, Flax Fibre Section, J. W. Mackay, District Supervisor, Plant Products Division.
Manager, Certified Seed Potato Section, John Tucker, Chief Inspector of Plant Diseases, Department of Agriculture.

SALT FISH BOARD

Halifax, N.S.

Chairman, Dr. D. B. Finn, Deputy Minister of Fisheries, Ottawa.
Secretary, Romeo d'Amour, Halifax, N.S.

ATLANTIC SUB-COMMITTEE ON FRESH AND FROZEN FISH

Chairman, H. G. Connor, Halifax, N.S.
Secretary, A. L. Barry, Halifax, N.S.

BACON BOARD, OTTAWA

Room 523 Confederation Bldg., Ottawa

The Board encourages the production of suitable pigs, controls the movement of bacon overseas, and promotes payment for hogs on the basis of the export contract and domestic market values.
Chairman: Hon. J. G. Taggart. Saskatchewan Minister of Agriculture.
Members: S. E. Todd, Council of Canadian Meat Packers, Toronto.
L. C. McOuat, C.P.R., Montreal.
Adrien Morin, Quebec Department of Agriculture.
Manager: L. W. Pearsall, Chief of Dominion Live Stock Inspection and Grading Services, Ottawa.
Secretary: P. E. Light, Chief of Dominion Live Stock Marketing and Merchandising Service, Ottawa.

INVENTIONS BOARD

National Research Building

Chairman: C. J. Mackenzie, Acting President, National Research Council.
Members: W. Gordon Mills, Acting Deputy Minister (Naval Services) Department of National Defence; Colonel H. DesRosiers, Acting Deputy Minister (Army), Department of National Defence; S. L. de Carteret, Deputy Minister, Dept. of National Defence for Air.
Secretary: S. J. Cook, Officer-in-Charge, Research Plans and Publications Section, National Research Council.

WAR TECHNICAL AND SCIENTIFIC DEVELOPMENT COMMITTEE

Office: National Research Building

Chairman: Dean C. J. Mackenzie, Acting President, National Research Council.
Secretary: S. P. Eagleson, National Research Council.

TRANSPORT CONTROLLER

(Under Minister of Transport)
Office: 261 St. Sacrament St., Montreal

Transport Controller: T. C. Lockwood.
Deputy Transport Controller: James M. McDougall.
Traffic Representative: B. S. Liberty, No. 1 Temporary Building, 375 Wellington St., Ottawa.

NATIONAL WAR FINANCE COMMITTEE

Office: Bank of Canada Annex,
240 Wellington St., Ottawa.

The National War Finance Committee is composed of sixty-one members from all provinces representing all phases of national activity including finance, industry, commerce, agriculture, labour and women's organizations.

Executive Committee

Chairman, G. W. Spinney.
Deputy Chairman, K. A. Henderson.
Assistant Chairmen, D. K. Baldwin; H. E. Cochran; H. L. Guy; G. C. Lindsay; D. B. Mansur.
Secretary, D. B. Dingle.

Provincial Chairmen

Prince Edward Island, E. W. MacKinnon, 59 Queen Street, Charlottetown.
Nova Scotia, Hon. F. B. McCurdy, Province House, Halifax.
New Brunswick, D. L. MacLaren, 92 Prince William St., Saint John.
Quebec, E. A. Macnutt and Hon. F. Philippe Brais, K.C., 231 Notre Dame Street West, Montreal.
Ontario, A. E. Arscott, 304 Bay Street, Toronto.
Manitoba, H. E. Sellers, 356 Main Street, Winnipeg.
Saskatchewan, C. B. McKee, 407 Westman Chambers, Regina.
Alberta, F. E. Osborne, 128 Seventh Avenue West, Calgary.
British Columbia, George Kidd, 1227 Vancouver Block, Vancouver.

Management Committee

The Management Committee consists of the Chairman, Deputy Chairman and the Assistant Chairmen.

DEPENDENTS' ALLOWANCE BOARD

Headquarters: Records Building, Ottawa

Chairman: R. O. G. Bennett.
Members: Colonel S. H. Hill, Lieutenant Colonel J. G. Raymond, Lieutenant Commander A. E. Fortington; Squadron Leader J. H. Hollies, Flight Lieutenant L. T. Fraser, A. H. Brown.
Secretary: K. M. Macdonald.

NATIONAL ADVISORY COMMITTEE FOR CHILDREN FROM OVERSEAS

Chairman: Dr. R. C. Wallace, Kingston.
Vice-Chairman, Mayor Stanley Lewis, Ottawa.
Hon. Treasurer, S. H. Logan, Toronto (President Bank of Commerce).
Representative of the High Commissioner for the United Kingdom: Mrs. D. S. Archdale.
Members: H. T. Holman, Summerside, P.E.I.; L. W. Simms, Saint John, N.B.; G. H. Morrison, Halifax, N.S.; Mde. P. F. Casgrain, Montreal; W. M. Birks, Montreal; Hon. F. P. Brais, K.D., M.L.C., Montreal; Samuel Bronfman, Montreal; Philip S. Fisher, Montreal; M. Gaston Pratte, Quebec; Hon. Cairine Wilson, Ottawa; Hon. Iva C. Fallis, Peterborough; W. Rupert Davies, Kingston; F. E. Bronson, Ottawa; K. A. Greene, Ottawa; Dr. Alex Johnston, Ottawa; J. McClary Gunn, London; C. S. Macdonald, Toronto; Joseph M. Piggott, Hamilton; Mrs. J. A. Richardson, Winnipeg; Peter Lowe, Winnipeg; Mrs. D. W. Nielsen, M.P., Norbury, Sask.; Douglas J. Thom, K.C., Regina; R. A. Brown, Sr., Calgary; W. J. Dick, Edmonton; W. C. Woodward, Vancouver; F. E. Winslow, Victoria.
Secretary: Miss J. M. Byers, Cartier Bldg., Ottawa.

CHILDREN'S OVERSEAS RECEPTION BOARD

New Supreme Court Bldg., Ottawa

Liaison Officer between the above Board in London and the Dominion and Provincial Governments: Mrs. D. S. Archdale.
Secretary: Mrs. R. C. Blanchard.

CUSTODIAN OF ENEMY PROPERTY

(Operating under the Regulations respecting Trading with the Enemy, 1939)

Office: 7 O'Connor St., Ottawa

Custodian:
Hon. N. A. McLarty, K.C., Secretary of State
Deputy Custodian: E. H. Coleman, K.C., LL.D., Under-Secretary of State.
Assistant Deputy Custodian.....A. H. Mathieu

INTER-DEPARTMENTAL COMMITTEE ON LABOUR CO-ORDINATION

Chairman: Dr. Bryce M. Stewart, Deputy Minister of Labour.
Secretary: W. J. Couper, Department of Labour, Ottawa.

TEMPORARY GREAT LAKES—ST. LAWRENCE BASIN COMMITTEE

UNITED STATES REPRESENTATIVES

Chairman: Leland Olds, Chairman of the Federal Power Commission.

Members: A. A. Berle, Assistant Secretary of State; Brigadier-General Thomas M. Robins of the Board of Engineers of Rivers and Harbours, Corps of Engineers, United States Army; Gerald V. Cruise, Representative of the Trustees of the Power authority of the State of New York.

CANADIAN REPRESENTATIVES

Chairman: Guy A. Lindsay, Engineer in Charge, General Engineering, Department of Transport.

Members: Thomas H. Hogg, Chairman and Chief Engineer, Hydro Electric Power Commission of Ontario; Olivier Lefebvre, Vice-President, Quebec Streams Commission, Montreal; J. E. Read, Legal Adviser, Department of External Affairs.

WARTIME BUREAU OF TECHNICAL PERSONNEL

MOTOR BUILDING, SPARKS ST., OTTAWA

Director, H. W. Lea, Canadian Telephones and Supplies, Ltd., Montreal.

Chief Executive Officer, J. M. Dymond, Hydro-Electric Power Commission of Ontario, Toronto.

General Personnel Advisor, I. S. Patterson, Canadian General Electric Company, Montreal.

Supervisor of Regional Officers, W. L. Cassels, Ottawa.

Supervisor of Personnel Officers, J. C. Pratt, Ottawa.

Military Advisor, Col. G. W. Beecroft, R.C.O.C., Imperial Oil Company, Toronto.

Scientific Personnel Officer, Dr. D. A. Keys, Professor of Physics, McGill University.

Permit Officer, G. G. Mills, Hamilton.

Personnel Officers, James Bartlett, Kirkland Lake; C. E. Beland, Quebec; H. M. G. Garden, Montreal; R. E. Herget, Poland; G. G. McEwen, Ottawa; J. A. Wedge, Sudbury; Digby Wyatt, Toronto.

Office Manager, H. J. Hamilton, Queen's University.

Regional Officers, S. W. Gray, Halifax; G. H. Burdett and A. R. Cromwell, Montreal; S. R. Frost and D. C. Nickle, Toronto; T. S. Glover, Hamilton; G. S. Roxburgh, Winnipeg; H. N. Macpherson, Vancouver.

BRITISH MINISTRY OF SUPPLY MISSION

WASHINGTON, D.C. OFFICE—1800 K STREET N.W. NEW YORK, N.Y. OFFICE—15 BROAD STREET

Director General, Gen. Sir Walter King Venning, K.C.M.G.

Secretary General, Sir Leonard Browett, K.C.M.G.

Deputy Secretary General, J. H. Penson.

Deputy Directors-General, A. J. M. Baker, M. B. U. Dewar.

Directors: Accounts, C. E. I. Jones.
Programmes and Statistics, G. Walker.
Supply, G. W. White, H. Swiggett, Brigadier W. E. R. Blood.
Services and Personnel Washington, R. M. Andrews.
Services and Personnel New York, W. C. Corbett.
Central Requirements, C. W. Reid.

BRITISH RAW MATERIALS MISSION

WASHINGTON, D.C. OFFICE—1800 K STREET N.W.

Director General, Sir Clive Baillieu, K.B.E., C.M.G.

Secretary General, George Archer.

Directors, Capt. A. H. Read, Westmore Willcox, Jr.

BRITISH SUPPLY COUNCIL IN NORTH AMERICA

WASHINGTON, D.C. OFFICE—WILLARD HOTEL

Chairman, Hon. R. H. Brand.

Secretary, L. G. Chance.

Co-ordinator of Empire and Allied Requirements, Sir Louis Beale, K.C.M.G., C.B.E.

OTHER BRITISH AND EMPIRE ORGANIZATIONS IN U.S.A.

British Air Commission, 1785 Massachusetts Avenue N.W., Washington, D.C.

British Admiralty Delegation, c/o U.S. Navy Dept., T-4 Bldg., Washington, D.C.

British Army Staff, 1900 K Street N.W., Washington, D.C.

The British Colonies Supply Mission, 1139 Connecticut Ave., N.W., Washington, D.C.

British Food Mission, 1518 K Street N.W., Washington, D.C.

British Merchant Shipping Mission, 14th St. and Constitution Ave., Washington, D.C.

Dominion of Canada, Department of Munitions and Supply, 1801 K St. N.W., Washington, D.C.

Commonwealth of Australia War Supplies Procurement, 1700 Massachusetts Avenue, Washington, D.C.

Union of South Africa Supply Mission, 907-15th St. N.W., Washington, D.C.

New Zealand Supply Mission, 1139 Connecticut Ave. N.W., Washington, D.C.

India Supply Mission, 1139 Connecticut Ave N.W., Washington, D.C.

MINISTRY OF WAR TRANSPORT OF THE UNITED KINGDOM

Montreal, Windsor Station
Representative in Canada: G. D. Huband.
Director Operating Department: Capt. E. Aikman.
Technical Director: W. F. Fletcher
Director Freight Traffic: Wm. Kirkpatrick
Deputy Director: P. D. Sutherland
Director Finance: Geo. Wood.
Halifax
Deputy Representative: C. E. Bryant.
Sydney
Deputy Representative: J. R. McIsaac.
Vancouver
Deputy Representative: Capt. L. D. Douglas.
Saint John
Deputy Representative: V. Forrester.

UNITED STATES

Representative in U.S.A.: Sir Ashley Sparks, K.C.M.G., K.B.E., 25 Broadway, New York, N.Y.

VULNERABLE POINTS COMMITTEE

To report to Ministerial Chairman on policy re protection of vulnerable points.

Chairman, Hon. Angus L. Macdonald, Minister of National Defence for Naval Services.

Members, Hon. Louis St. Laurent, Minister of Justice; E. J. Johnson, Department of Munitions and Supply; Col. M. H. Vernon, Department of Munitions and Supply; Col. J. H. Jenkins, Director of Military Operations and Planning, Department of National Defence; J. M. Somerville, Department of Public Works; J. H. Ramsay, Department of Transport; Inspector J. Fraser, Royal Canadian Mounted Police; Deputy Commissioner R. L. Cadiz, Royal Canadian Mounted Police; Robert Forsyth, Department of Justice; Brigadier R. B. Gibson, Department of National Defence; Lt. Col. G. H. Rogers, Director of Aerodrome Defence, National Defence for Air.

Acting Secretary, John J. Connolly, Executive Assistant to the Naval Minister.

WAR RISKS INSURANCE AND BOMBARDMENT COMPENSATION COMMITTEE

352 Hunter Bldg., Ottawa

To report on war risk insurance on British ships; and compensation to Canadian seamen and salt-water fishermen re death or loss through enemy action.

Chairman: R. K. Smith, K.C., National Harbour Board.

Members: Commander W. B. Armit, R.C.N.R., Dept. of National Defence, Naval Service; F. E. Bawden, Director Steamship Subsidies, Dept. of Trade and Commerce; J. R. Tolmie, Solicitor to the Treasury, Dept. of Finance; R. Forsythe, K.C., Dept. of Justice (Counsel); Colonel J. H. Jenkins, Military Operations Branch, Dept. of National Defence; R. W. Warwick, Chief Administrative Assistant, Dept. of Insurance; Captain J. W. Kerr, Supervisor of Nautical Services, Dept. of Transport; Brig.-Gen. H. F. McDonald, Chairman, The Canadian Pension Commission; M. H. Wershof, Dept. of External Affairs.

Secretary: J. R. O'Malley, Dept. of Transport, 352 Hunter Building, Ottawa.

WAR RISK INSURANCE SCHEME

Supervisor of War Damage Insurance: James Matson, Room 910, Transportation Building, 132 St. James St. W., Montreal.

UNITED KINGDOM AIR LIAISON MISSION

HEADQUARTERS: LISGAR BUILDING, OTTAWA

Liaison Officer in Chief: Air Vice-Marshal L. D. Dalzell-McKean, C.B., O.B.E.
Civil Liaison Officer: H. A. Jones, M.C.
Liaison Officer for Training: Group Captain G. G. Banting.
Liaison Officer (Technical): Group Captain J. W. Jean, D.S.M.
Liaison Officer (Equipment): Group Captain O. G. Ridley, M.C.
Civil Officer, Personnel: G. W. Dyke.
Civil Officer, Finance and Audit F. C. Fayers.
Civil Officer, Meteorology: D. Chilton.
Secretary to Liaison Officer in Chief: Mary White.
Clerk and Enquiries: Sgt. T. J. Long.

BRITISH ADMIRALTY TECHNICAL MISSION

58 LYON STREET, OTTAWA

Head of Mission: Vice-Admiral A. E. Evans, C.B., O.B.E.
Naval Secretary to Head of Mission: Paymaster Cmdr E. S. Satterthwaite, R.N.
Deputy Head: Engineer Rear-Admiral H. A. Sheridan, C.B.
Secretary of Mission: J. A. C. Champion, O.B.E.
Secretariat: A. R. Hiscock; H. R. Stevens.

UNITED KINGDOM PAYMENTS OFFICE

58 LYON STREET, OTTAWA

Treasury Representative: J. A. C. Osborne.
Accounts: J. Harrison, Accountant.

PERMANENT JOINT BOARD ON DEFENCE

CANADIAN SECTION

Room 136, East Block, Ottawa

Chairman: Col. O. M. Biggar.
Secretary: H. L. Keenleyside, Dept. of External Affairs.

INSPECTION BOARD OF UNITED KINGDOM AND CANADA

70 LYON STREET, OTTAWA, CANADA

15 Broad St., New York and Bradford Bldg., Washington

Chairman: Major-General R. F. Lock, C.B.
Members: Brigadier K. S. Mackenzie, M.C.; Brigadier G. B. Howard; Master-General of the Ordnance (Rep. National Defence, Army); Rep. National Defence (Air); Colonel E. M. Ransford; Mr. J. A. C. Osborne; Mr. A. H. Brown.
Secretary: Colonel Coleridge Cole.
Assistant Secretary: Captain C. H. C. Creed-Miles.
Inspector-General: Major-General R. F. Lock, C.B.
Deputy Inspectors-General: Brigadier K. S. Mackenzie (U.S.A.); Brigadier G. B. Howard (Canada).
Directors of Inspection:
Armaments: Colonel N. Skentelbery.
Proof: Lt.-Col. E. G. Brine.
Explosives: Mr. T. H. Wilde.
F.C.I.: Lt.-Col. A. H. Musson.
Fuses: Lt.-Col. W. G. Abinett.
Guns and Carriages: Lt.-Col. C. S. Kirby.
Propellants and Cartridges: Lt.-Col. N. C. Dobbs.
Shell: Lt.-Col. H. H. Anthony.
Director of Inspection 1: Mr. J. B. Gordon (gauges, technical drawings, and equipment branch).
Director of Inspection 4: Brigadier K. F. Dunsterville, D.S.O. (clothing and respirator stores).
Assistant Directors: Mr. D. B. Taylor (clothing) and Major H. A. Delcellier (C.W. stores).
Director of Inspection 5: Colonel H. G. Hoare (tanks and mechanical transport).
Assistant Directors: Major C. W. Jones, A.D.I. (M.), and Major A. V. Golding, A.D. Tech. (M).
Director of Small Arms and Small Arms Ammunition (1): Colonel E. M. Ransford.
Director of Small Arms and Small Arms Ammunition (2): Mr. E. Pownall.
Assistant Director of Small Arms, Toronto: W/Comdr. A. J. Richardson.
Deputy Director of Small Arms, Montreal: Group/Captain D. W. R. Ryley.
Director of Inspection 6: Colonel R. A. H. Galbraith, electrical and engineering stores.
Assistant Directors: Major P. H. Denton, A.D.I. Eng.; Major A. R. Gourley, A.D.I. Sigs.
Director of Administration: Colonel Coleridge Cole.
Assistant Director of Administration: Major H. F. Charles.
Director of Personnel: Major J. B. Cowell.
Assistant Director of Personnel: Mr. A. Anglin.

THE BRITISH INFORMATION SERVICES

R.C.A. BLDG., NEW YORK CITY

An Agency of the British Government

Director General, Harold B. Butler.

THE COMBINED PRODUCTION AND RESOURCES BOARD OF THE UNITED NATIONS

WASHINGTON, D.C.

The object of the Board is to "Combine the production programmes of the United States, the United Kingdom and Canada, into a single integrated programme adjusted to the strategic requirements of the war as indicated to the Board by the Combined Chiefs of Staff and to all relevant production factors."
United States Representative, Mr. Donald Nelson, Chairman of the War Production Board.
United Kingdom Representative, Mr. Oliver Lyttleton, Minister of Production.
Canadian Representative, Hon. C. D. Howe, Minister of Munitions and Supply.
Deputy of Canadian Representative, Mr. Edward P. Taylor.

WARTIME INFORMATION BOARD

Established by Order in Council P.C. 8100 taking the place of the former Public Information Bureau of the National War Services Department. The Board is related directly to the War Committee of the Cabinet and responsible to the Prime Minister.

OFFICE, NEW SUPREME COURT BUILDING, OTTAWA

Chairman, Charles A. McL. Vining.
Vice-Chairman, Hon. F. Philippe Brais, K.C.
Secretary, L. Clare Moyer, K.C., Clerk of the Senate.
Executive Officers, located in Ottawa: Major Georges Benoit, Albert E. Cloutier, Joffre M. Dechene, A David Dunton, Harold Garner, Gordon S. Hosken, Rene B. Perrault, John C. Porter, D. B. Rogers, Campbell L. Smart.
Located in New York: Harry Sedgwick.
Located in Washington: J. Hugh Campbell.

CABINET COMMITTEE ON DEMOBILIZATION AND RE-ESTABLISHMENT

Convener: Hon. Ian Mackenzie, Minister of Pensions and National Health.

COMMITTEE ON RECONSTRUCTION

Chairman: Dr. F. Cyril James, Principal and Vice-Chancellor, McGill University, Montreal.
Research Advisor: Dr. Leonard C. Marsh.
Secretary: James Edward Mackay, Daly Building, Ottawa.

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Executive Secretary: Robert England, Daly Building, Ottawa.

CANADIAN NEWSPAPER AND MAGAZINE DIRECTORY

The following list of Newspapers and Magazines in Canada has been carefully prepared, but the Editor does not guarantee to give the name of every paper and magazine published. The figures given for circulation when not supplied by the publisher of the newspaper are taken from "N. W. Ayer & Son's Directory of Newspapers and Periodicals" by permission. If any mistakes have been made or any names omitted, corrections will gladly be made in subsequent editions on advice. Address Editor CANADIAN ALMANAC, 517 Wellington St. West, Toronto 2, Ont.

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Abbreviations: B.-M., Bi-Monthly; B-W., Bi-Weekly; D., Daily; E., Evening; F., Fortnightly; M., Monthly; S.-M., Semi-Monthly; W., Weekly; S.-W., Semi-Weekly; T.-W., Tri-Weekly; Q., Quarterly; Y., Yearly; L. & M., Local and Mining; ‡ no advertisements; *during academic year. In larger places, street addresses or publishers' names are given.

ALBERTA

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Acme	Sentinel	W	300	Soc. C't
Alix	Free Press	W		Ind.
Alliance	Enterprise	W	525	Ind.
Amisk	Advocate	W	230	Ind.
Athabaska	Echo	W		Ind.
Banff	Crag and Canyon	W	550	Ind.
Bashaw	Star	W	470	Ind.
Bassano	Recorder	W	400	Ind.
Blairmore	Enterprise	W	570	Ind.
Bonnyville	Nouvelle	W	950	Ind.
Brooks	Bulletin	W	1085	Ind.
Calgary	Albertan	D	14,423	Ind.
"	Canadian Cattlemen *Michael Bldg.*	Q	8,200	Trade
"	Canadian Oil & Gas	M		Oil
"	Farm & Ranch Rev'w *Graphic Arts Bldg.*	M	83,939	Agric.
"	Herald *7th Ave. & 1st St., W.*	D	34,084	Ind.
"	Market Examiner *Examiner Bldg.*	W		LiveSt'k
"	West'n Farm Leader *Renfrew Bldg.*	S M	22,013	Agric.
"	Western Oil Examiner *Examiner Bldg.*	W		Oil
"	Western Wkly Reports *Burroughs & Co., Ltd.*	W		Legal
Camrose	Canadian	W		Ind.
Carbon	Chronicle	W	300	Ind.
Cardston	News	W	1,978	Ind.
Carstairs	News	W	300	Ind.
Castor	Advance	W	775	Ind.
Cereal	Recorder	W	306	Ind.
Champion	Chronicle	W	735	Ind.
Chauvin	Chronicle	W	403	Ind.
Chinook	Advance	W		Ind.
Claresholm	Local Press	W	690	Ind.
Coleman	Journal	W	550	Ind.
Consort	Enterprise	W	400	Ind.
Coronation	Review	W	392	Ind.
Czar	Clipper	W	195	Ind.
Delburne	Times	W	478	Ind.
Delia	Times	W	400	Ind.
Didsbury	Pioneer	W	525	Ind.
Drumheller	Mail	W	1,642	Ind.
Edmonton	*A.T.A. Magazine *Imperial Bank Bldg.*	M	6,500	Educ.
"	Bulletin *9845 Jasper Ave.*	D	12,823	Ind.
"	Gateway (During College Year) *University of Alberta*	S-W		College
"	Journal, *10006-101st St.*	D	38,000	Ind.
"	People's Weekly *10010 102nd St.*	W	4,300	Lab.
"	South Edmonton News *10428. 82nd Ave.*	W	4,000	Ind.
"	Survivance, La (Fr.) *10010 109th St.*	W	2,490	Ind.
"	Ukranian News *10012 109th St.*	W	3,565	Uk. Int
"	‡Western Baptist *207 Empire Bldg.*	M	1,850	Baptist
Edmonton	Western Catholic *10111 98th St.*	W	41,00	Cath.
Edson	Edson-Jasper Signal	W		Ind.
E't Sask'wan	Fort-Record	W	681	Ind.
Gleichen	Call	W		Ind.
Grand Pra'ie	Herald-Tribune	W	2,760	Ind.
Hanna	Herald	W	1,250	Ind.
Hardisty	World	W	325	Ind.
High River	Times	W	1,472	Ind.
Holden	Herald	W		Ind.
Hughenden	Record	W	305	Ind.
Innisfail	Province	W	875	Ind.
Irma	Times	W	600	Ind.
Jasper	Edson-Jasper Signal (See Edson)			
Lacombe	Globe	W	1,054	Ind.
Leduc	Representative	W	1,060	Ind.
Lethbridge	Herald	D	8,231	Ind-Lib.
"	"	W	920	Ind-Lib.
Lougheed	Journal	W	275	Ind.
Macleod	Gazette	W	655	Ind.
Manville	Mirror	W	525	Ind.
Medic'neHat	News	D	2,290	Lib.
" "	"	W	861	Lib.
Nanton	News	W	523	Ind.
Okotoks	Review	W	400	Ind.
Olds	Gazette	W	1,000	Ind.
Oyen	Telegram	W	1,031	Ind.
Peace River	Record-Gazette	W	2,003	Ind.
Pincher Cr'k	Echo	W	700	Ind.
Ponoka	Herald	W	952	Ind.
Provost	News	W		Ind.
Raymond	Recorder	W	250	Ind.
Red Deer	Advocate	W	2,517	Ind.
Rimbey	Record	W		Ind.
R'cky Mountain House	Mountaineer	W	625	Ind.
St. Paul	Journal	W	1,100	Ind.
Sangudo	St. Anne Chronicle	W		Ind.
Sedgewick	Community Press	W		Ind.
Stavely	Advertiser	W		Con.
Stettler	Independent	W	1,408	Ind.
Strathmore	Standard	W	520	Ind.
Sylvan Lake	News	W		Ind.
Taber	Times	W	550	Ind.
Thorsby	Western Messenger	W	1,100	Ind.
Three Hills	Capital	W	600	Ind.
Tofield	Mercury	W	800	Ind.
Trochu	Tribune	W	550	Ind.
TurnerVall'y	Flare	W	880	Ind.
Vegreville	Observer	W	1,250	Lib.
Vermilion	Standard	W	900	Ind.
Viking	News	W	710	Lib.
Vulcan	Advocate	W	700	Ind.
Wainwright	Star	W	917	Ind.
"	Alberta Odd Fellow	M	1,492	Frater'l.
Westlock	Witness	W	400	Ind.
Wetaskiwin	Times	W	1,400	Ind.
Winfield	Gazette	W	250	Ind.

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BRITISH COLUMBIA

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Abbotsford	Abbotsford, Sumas and Matsqui News	W	1,300	Ind.
Armstrong	Advertiser	W	650	Ind.
Ashcroft	Journal & Lillooet District News	W	516	Ind.
Chilliwack	Progress	W	2,237	Ind.
Cloverdale	Surrey Leader	W	1,450	Ind.
Courtenay	Comox Argus	W	1,175	Ind.
Cranbrook	Courier	W	1,827	Ind.
Creston	Review	W	650	Ind.
Cumberland	Comox Dist. Free Press	W	2,183	Ind.
Dawson Creek	Peace River Block News	W	1,075	Ind.
Duncan	Cowichan Leader	W	1,978	Ind.
Eburne	Marpole-Richmond Review	W	1,000	Ind.
Enderby	Commoner	W	375	Ind.
Fernie	Free Press	W	.....	Ind.
Golden	Star	W	375	Ind.
Grand Forks	Gazette	W	953	Ind.
"	Sun	W	.....	Lib.
Haney	Maple Ridge & Pit Meadows Gazette	W	1,493	Ind.
Kamloops	Sentinel	S-W	3,072	Non-pol
Kaslo	Kootenaian	W	400	Ind.
Kelowna	Courier	W	1,782	Ind.
Kimberley	See Cranbrook Courier			
Ladner	Optimist	W	565	Ind.
Ladysmith	Chronicle	W	650	Ind.
Langley Prairie	Advance	W	2,000	Ind.
Lillooet	Bridge River-Lillooet News	W	1,250	Ind.
	See also "Ashcroft"			
McBride	Bulletin	S-M	250	Ind.
Merritt	Herald	W	610	Ind.
Mission City	Fraser Valley Record	W	.....	Ind.
Nakusp	Arrow Lakes News	W	270	Ind.
"	Silver Standard	W	140	Ind.
Nanaimo	Free Press	D	3,400	Ind.
Nelson	News	D	5,298	Ind.
"	The Prospector	W	5,000	Ind.
N'w Hazelt'n	Omineca Herald	W	587	Ind.
New Westminster	British Columbian	D	5,993	Con.
" "	" "	W	5,103	Con.
" "	Canada Poultryman	M	8,950	Agric.
N. Vanco'ver	North Shore Press	W	3,560	Con.
"	Review	W	.....	Lib.
Oliver	Chronicle & Osoyoos Observer	W	1,014	Ind.
Penticton	Herald	W	2,781	Ind.
Port Alberni	West Coast Advocate	W	1,895	Ind.
Port Coquitlam	Coquitlam Herald	W	475	Ind.
Port Moody	Advance	W	.....	Ind.
Powell River	News	W	1,108	Ind.
"	Town Crier	S-W	1,600	Ind.
Pri'ceGeorge	Citizen	W	1,250	Ind.
Pri'ce Rup'rt	Empire	D	.....	Con.
"	News	D	2,162	Ind.
Princeton	Star	W	1,000	Ind.
Quesnel	Cariboo Observer	W	550	Ind.
Revelstoke	Review	W	1,525	Ind-Lib.
Rossland	Miner	W	670	Ind.
Salmon Arm	Observer	W	750	Ind.
Sidney	Saanich Peninsula & Gulf Islands Rev.	W	1,200	Ind.
Smithers	Interior News	W	515	Ind.
Squamish	Howe Sound News	W	375	Ind.
Terrace	News (see Omineca Herald, New Hazleton)		.....	

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Trail	Times	D	3,351	Ind.
Vancouver	The B.C. Catholic	W	4,400	Catholic
"	B.C. Fin'ncial Times. *510 Hastings St. W.*	S-M	2,800	Financ'l
"	B.C. Journ'l of Commerce and Bldg. Record. *618 Homer St.*	T-W	1,350	Ship. & Const'n
"	B-C. Lumberman. *605 Metropolitan Bldg.*	M	1,986	Lumber
"	B.C. Odd Fellow. *Pender & Hamilton Sts.*	M	.....	I.O.O.F.
"	B.C. Teacher (ex. July and Aug.). *1300 Robson St.*	M	2,936	Educ.
"	Bulletin of Vancouver Medical Ass'n. *203 Medical Dental Bldg*	M	.....	Med.
"	Butter-Fat. *425 8th Ave. W.*	M	4,400	Dairy
"	Canadian Pacific Princess. *319 Pender St. W.*	M	80,900	Ship Paper
"	Chinese Times. *1 Pender St. E.*	D	4,300	Ind.
"	Commercial Fishermen's Weekly. *163 W. Hastings St.*	W	1,250	Trade
"	Federationist. *712 Holden Bldg.*	W	.....	Labour
"	Financial News. *1037 W. Pender St.*	W	5,572	Financ'l
"	Garage & Service Station News	M	.....	Trade
"	Harbour & Shipping. *Marine Bldg.*	M	1,100	Marine
"	Jewish West'n Bulletin. *2675 Oak St.*	[B-M	1,100	Jewish
"	Kitsilano Times	W	.....	Ind.
"	Labour Statesman. *531 Beatty St.*	M	5,265	Labour
"	Miner, The. *505 Metropolitan Bldg.*	M	1,393	Mining
"	Monthly Bulletin. *509 Richards St.*	M	850	Relig.
"	Mt. Pleasant News. *151 Eighth Ave. E.*	W	5,000	Ind.
"	Nabob (P'rt Free Dist.). *510 W. Hastings St.*	M	2,800	Grocery
"	News - Herald. *426 Homer St.*	D	23,057	Ind.
"	Point Grey News-Gazette. *2182 W. 41st Ave.*	W	6,000	Ind.
"	Posten (Norwegian). *142 Hastings St. W.*	B-W	1,800	Norweg.
"	Province	D	103,258	Ind.
"	Retailer, The. *Marine Bldg.*	M	1,600	G. Trade
"	Saanich News. *578 Johnston St.*	W	.....	Ind.
"	Shipping Guide. *618 Homer St.*	T-W	.....	Marine.
"	South Vancouver News. *2066 W. Fourth Ave.*	W	.....	Ind.

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BRITISH COLUMBIA—*Continued*

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Vancouver.	Storage and Distribution *818 Richards St.*	Bi-M	1,001	Trade
" ..	Sun *500 Beatty St. W.*	D	76,529	Ind-Lib.
" ..	Ubyssey (during College year) *University of B.C.*	S-W	2,500	College
" ..	Western Can. Mining, News *402 Pender St. West*	S-M	1,660	Mining
" ..	Western Druggist *618 Homer St.*	M	2,306	Pharm.
" ..	Western Fisheries *818 Richards St.*	M	2,032	Trade
Vancouver.	Western News Advertiser *1451 Broadway W.*	W	5,000	Ind.
" ..	Western Recorder. *555 Homer St.*	M	.....	United Church
Vanderhoof.	Nechako Chronicle	W	700	Non-Pol
Vernon	Angler and Hunter	M	4,269	Hunting
"	Country Life in B.C.	M	4,676	Agri.
"	Cream Collector	M	1,500	Dairy
"	News	W	2,766	Ind.
Victoria...	Colonist (except Mon).	D	15,074	Con.
" ...	Colonist Sunday Edition		21,377	Con.
"	Island Motorist &			
"	Georgian Circuit Mag	M	800	Autoist
"	Times	D	17,175	Lib.
Williams Lake.....	Tribune	W	850	Ind

MANITOBA

PLACE.	NAME OF PAPER.	WHEN PUB.	CIRCULATION.	INTEREST
Baldur	Gazette	W	500	Ind.
Belmont....	News	W	400	Ind.
Binscarth...	Express	W	.....	Ind.
Birtle	Eye-Witness	W	550	Ind.
Boissevain..	Recorder.	W	964	Ind.
Brandon ...	Brandon College Quill (during College yr)	W	.....	Coll'g'te
" ...	Sun	D	5,347	Con.
Carberry ...	News-Express	W	1,000	Ind.
Carman	Dufferin Leader	W	1,400	Ind.
Cartwright .	Southern Manitoba Review	W	500	Ind.
Crystal City	Courier	W	500	Ind.
Dauphin ...	Herald and Press	W	2,340	Ind.
Deloraine	Deloraine Times and Waskada News	W	900	Ind.
Elkhorn ...	Mercury	W	435	Ind.
Emerson ...	Journal	W	480	Ind-Lib.
Flin Flon..	Miner	W	1,820	Ind.
Foxwarren..	News(See Express, Binscarth)			
Gilb'rt Plains	Maple Leaf	W	705	Ind.
Gladstone .	Age-Press	W	891	Ind.
Glenboro'.	Western Prairie Gazette	W	550	Ind.
Grand View.	Exponent	W	722	Ind.
Hamiota ...	Echo	W	540	Ind.
Hartney....	Star	W	.....	Ind.
Holland....	News	W	.....	Con.
Killarney...	Guide	W	990	Ind.
MacGregor .	Herald	W	550	Ind.
Manitou	Western Canadian	W	950	Ind.
Melita.....	New Era	W	.....	Ind.
Miniota ..	Herald	W	365	Ind.
Minnedosa..	Tribune	W	1,400	Ind.
Morden.....	Times.	W	697	Ind.
Morris.....	Herald	W	250	Ind.
Neepawa ...	Press	S-W	1,611	Lib.
Newdale....	Blanchard-Harrison-Strathclair Post	W	500	Ind.
Oak Lake ..	News	W	200	Ind.
Pilot Mound	Sentinel	W	440	Ind.
Plumas.....	McCreary Times	W	.....	Ind.
"	Standard	W	.....	Ind.
Portage la Prairie ..	Graphic	D	1,250	Ind.
	Manitoba Liberal	W	1,300	Ind.
Rapid City .	Reporter	W	450	Ind.
Reston	Recorder	W	786	Ind.
Rivers.....	Gazette	W	350	Ind.
Roblin	Review and Togo News		746	Ind.
Roland.....	News	W	627	Ind.
Russell.....	Banner	W	676	Ind.
St. Boniface	Ami Du Foyer (French)	M	.....	Catholic
"	Norwood Press	W	1,136	Ind.
Selkirk.....	Journal	W	1,113	Ind.
" ...	Record	W	1,580	Ind.
Shoal Lake .	Star	W	856	Ind.
Somerset...	Somerset News & Swan Lake Echo	W	385	Ind.
Souris.....	Plaindealer	W	.. ..	Ind.
Steinbach.	Post (German)	W	3,865	Ind.
Stonewall	Argus	W	895	Ind.
Swan River	Star-Times	W	753	Ind.
The Pas	Northern Mail	D	1,500	Ind.
Transcona..	News	W	.....	Ind.
Treherne . .	Times	W	500	Ind.
Virden	Empire-Advance	W	1,448	Ind.
Waskada...	See Deloraine			
Winnipeg. .	‡Beaver. *Hudson Bay House*	Q	11,650	Hist.
" ...	Bulletin de la Ligue des Institutrices Catholiques (Fr) *Provencher Ave., St. Boniface*	Bi.-M	900	Catholic
" ...	Canada-Posten(Sw'd'h) *396 Logan Ave.*	W	.....	Lib.
" ...	Canada Tidningen (Swedish-Can News) *325 Logan Ave.*	W	3,500	Home
" ...	Canadian Blacksmith, Welder Repairman *Stovel Bldg.*	M	3,831	Mech.
" ...	Canadian Farmer(Uk). *295 Market Ave.*	W	16,000	Ind.
" ...	Canadian Farm Implements *Stovel Bldg.*	M	6,350	Trade
" ...	Canadian Finance *Bannatyne Ave.*	S-M	2,798	Fin.

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MANITOBA—*Continued*

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Winnipeg.	Canadian Ranok (Uk) *672 Arlington St.*	F	4,000	United Church
" ...	Cloches de St. Boniface *619 McDermot Ave.*	M	.....	Catholic
" ...	Country Guide. *290 Vaughan St.*	M	179,768	Agric.
" ..	Credit Men's Journal *456 Main St.*	M	.....	Credit
" ...	Croatian Voice *295 Market Ave.*	W	2,500	Ind.
" ...	Czas (Times) (Polish) *848 Main St.*	W	4,984	Ind.
" ...	Elmwood Herald *Kelvin & Hart Sts.*	W	1,500	Neutral
" ...	Free Press	D	74,432	Ind-Lib.
" ...	Free Press Prairie Farmer *300 Carlton St.*	W	286,261	Ind&A
" ...	Fur of Canada *McIntyre Bldg.*	M	.....	Trader
" ...	Gazeta Polska (Pol.) *619 McDermot Ave.*	W	5,450	Ind.
" ..	General Store *403 Time Bldg.*	M	.....	G'nMdse
" ...	Grain Trade News *171 McDermot Ave.*	D	210	Grain Tr
" ...	Grindstone (Ukr. & Eng.) *623 Selkirk Ave.*	M	12,500	Gen. Mag.
" ...	Heimskringla (Icelde.) *853 Sargent Ave.*	W	4,500	Con.
" ...	Herald (Uk.) *P.O. Box 3626 Sta'n B*	S.M.	3,200	Greek Church
" ...	Hotel News	M	10,000	Trade
" ...	Israelite Press (Yid'h) *165 Selkirk Ave.*	S-W	11,984	Ind.
" ...	Jewish Post (Yid.) *213 Selkirk Ave.*	W	.....	Jewish
" ...	Johnian (3 times dur. col. yr.) *St. John's College*		.....	Colleg.
" ...	Kanadai Magyar Ujsag (Hung) *375 Hargrave St.*	S.-W	4,000	Ind.
" ..	Liberte et le Patriote (French) *619 McDermot Ave.*	W	10,140	Ind.
" ...	Lögberg (Icelandic) *695 Sargent Ave.*	W	4,000	Lib.
" ...	Manitoba Commonwealth *211 Confed. Life Bldg.*	F	2,000	Labour
" ...	Manitoba Medical Review *102 Medical Arts Bldg.*	M	1,026	Medical
" ...	Manitoban (during academic year) *U of M., O. Science Bldg.*	*S W	2,100	College
" ...	Manitoba School Journal *Dept. of Education*	M	6,500	Educ'n
Winnipeg...	Market News *71 McDermot Ave.*	W	6,650	Farm Prod.
" ..	Mennonite Review *672 Arlington St.*	W	4,300	Relig.
" ...	Modern Home *31 Kennedy St.*	M	9,875	Home
" ..	Motor in Canada *Stovel Bldg.*	M	4,845	Trade
" ...	Nat'n'l. Home Monthly *Stovel Bldg.*	M	59,242	General
" ..	Nordwesten (Ger.) *295 Market Ave.*	W	11,118	Ind.
" ..	Norrona (Norwegian) *325 Logan Ave.*	W	200	Home
" ...	Northwest Review *619 McDermot Ave.*	W	6,210	Ind.
" ...	Prairie Grocer and Provisioner *Bannatyne Ave.*	M	5,625	Trade
" ...	Prairie Lumberman *407 Scott Block*	M	870	Lumber
" ...	Pre-Cambrian *205 Montreal Trust Bldg.*	M	1,350	Mining
" ...	St. James Leader *1889 Portage Ave.*	W	2,500	Ind.
" ...	St Vital Lance *563 St. Mary's Road*	W	3,217	Ind.
" ...	Sameiningin (Icelandic) *695 Sargent Ave.*	M	500	Luther.
" ...	Tribune *Smith & Graham Sts.*	D	41,108	Ind.
" ..	Ukrainian Voice (Uk) *210 Dufferin Ave.*	W	11,500	Ind.
" ...	University Bulletin & Alumni Journal ‡	.*Q	.....	College
" ...	Waghorn's Guide *404 Kensington Block*	M	7,000	Ship'er's Guide
" ...	Western Canada Coal Review. *Stovel Bldg.*	M	3,895	Trade
" ...	Western Canada Odd Fellow.. *442 Notre Dame W.*	M	785	I.O.O.F.
" ...	Western Hardware *403 Time Bldg.*	M	.....	Trade
" ...	Western Jewish News *303 Time Bldg.*	W	15,382	Ind.
" ...	Western Men's Wear & Dry Goods *403 Time Bldg.*	M	.....	DryGds.
" ...	Western Motor Transportation *691 Sargent Ave.*	M	3,171	Trade
" ...	West. Municipal News *222 McDermot Ave.*	M	.....	Munic.
" ...	Winnipeg Actinist Magazine *325 Main St.*	M	1,830	Bd. of Trade
" ...	Winnipeg and Western Grocer *691 Sargent Ave.*	M	4,006	Grocery Trade

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NEW BRUNSWICK

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Bathurst	Gloucester Northern Light	W	1,450	Ind.
Black's Harbour	Fundy Fisherman	F	.....	Ind.
Campbellton	Graphic	W	2,886	Ind.
"	Tribune	W	1,500	Ind.
Chatham	Commercial-World	W	.....	Ind.
"	Gazette	T-W	1,348	Ind-Lib
Dalhousie	Dalhousie News		.....	Ind-Lib
Edmunston	Le Madawaska	W	1,512	Ind.
Fredericton	Brunswickan (dur. coll. yr.)	W	.....	Coll.
"	Gleaner	D	9,700	Ind.
Hartland	Observer	W	1,758	Ind-Con
Moncton	L'Evangeline (French)	D	5,345	Ind.
"	Fermier Acadien	M	3,450	Agri.
"	Times	D	7,623	Lib-Con
"	Transcript	D	7,438	Ind.Lib.
Newcastle	North Shore Leader	W	1,617	Ind.
"	Union Advocate	W	.....	Ind.
Sackville	Argosy (Dur. Coll. Yr)	W	1,000	College.
"	Maritime Advocate & Busy East	M	.....	General
"	Post	S-W	1,700	Ind-Con
"	Tribune	S-W	..	Ind.Lib.
"	United Churchman	W	3,500	United Church
Saint John	Educational Review (except July & Aug.)	M	1,500	Educ.
"	New Freeman. *54 Princess St.*	W	.....	Ind.
"	Telegraph-Journal. *23 Canterbury St.*	M	21,083	Ind.
"	Times-Globe	E	17,217	Ind.
St. Stephen	St. Croix Courier	W	4,220	Ind.
Sussex	King's County Record	W	2,614	Ind.
"	Maritime Farmer and Co-operative Dairyman	S-M	24,803	Agric.
Woodstock	Carleton Sentinel	W	1,375	Lib.
"	Press	W	1,150	Con.

NOVA SCOTIA

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Amherst	News	D	1,774	Ind-Con
"	News and Sentinel	S-W	2,430	Ind-Con
Annapolis R.	Spectator	W	.....	Ind.
Antigonish	Casket	W	6,660	Ind.
"	Xavierian Weekly (Dur. Coll. Yr.)	W	411	College.
Arichat	Richmond County Record	W	950	Ind.
Berwick	Register	W	1,500	Ind.
Bridgetown	Monitor	W	1,560	Ind.
Bridgewater	Bulletin & South Shore Record	W	2,747	Ind.
Caledonia	Gold Hunter & Farmers Journal	W	.....	Ind.
Canso	Guysboro County Advocate & Canso Breeze	W	794	Ind.
Dartmouth	Patriot	W	2,000	Ind.
Digby	Courier	W	1,775	Neut.
Glace Bay	Gazette	D	7,940	Ind.
Halifax	Bulletin of the Nova Scotia Teachers' Union	4 Ti. Yr.	1,700	Educ'n.
"	Chronicle	I	14,742	Ind-Lib.
"	Citizen	W	8,000	Labor
"	Commercial News	M	800	Comer'l
"	Dalhousie Gazette (Dur. Coll. Yr)	W	1,000	College.
"	Dalhousie Review	E	.....	Lit. & Comm't
"	Herald (Morn.)	D	42,427	Ind-Con
"	Mail (Eve.)	E	33,549	Ind Con
"	King's College Record 4 T. a year		325	College.
"	Maritime Merchant.	Fort.	1,997	Gen. Mdse.
"	Nova-Scotia Medical Bulletin	M	540	Med.
"	Star (Evening edition of Chronicle)	D	12,782	Ind.-Lib
"	Tech. Flash (5 T year)		.....	College.
Kentville	Advertiser	W	1,473	Ind.
"	Health Rays	M	750	Health
Liverpool	Advance and Queen's County Advocate	W	1,990	Ind.
Lunenburg	Malagash News and Newtown Gazette	D	.....	Non-Pol
"	Progress-Enterprise	W	.....	Lib.
Middleton	Outlook	W	900	Ind.
New Glasg'w	Eastern Chronicle	S-W	.....	Lib.
" "	Free Lance	W	2483	Con.
" "	News	D	4202	Con.
Nth. Sydney	Herald	W	1,800	Ind.
Oxford	Journal	W	1,002	Ind.
Parrsboro	Record	W	600	Ind.
Pictou	Advocate	W	.....	Lib.
Port Hawkesb'ry	Victoria-Inverness Bulletin	W	1,262	Ind.
Shelburne	Coastguard	W	.....	Ind.
Springhill	Record	W	1,896	Ind
Sydney	Post-Record	D	19,052	Ind.
Truro	Canadian Guernsey Breeders' Journal	Q	1,750	Cattle
"	Forward	S-M	1,000	Temperance
"	News	D	2,000	Ind.
"	"	W	3,440	Ind.
Windsor	Hants Journal	W	2,457	Ind.
"	Tribune	W	1,800	Ind.
Wolfville	Acadia Athenæum (Dur. Coll. Yr)	M	.....	College.
"	Acadian	W	.....	Ind.
"	Maritime Baptist	W	4,000	Relig.
Yarmouth	Herald	W	2,700	Lib.
"	Telegram	W	2,700	Lib.
"	Light	W	3,221	Ind.

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Acton	Free Press	W	1,055	Ind.
Alexandria	Glengarry News	W	1,429	Lib.
Alliston	Herald	W	929	Ind.
Almonte	Gazette	W	1,402	Ind.
Alvinston	Free Press	W	1,000	Ind.
Amherstb'rg	Echo	W	.....	Ind.
Arnprior	Chronicle	W	1,830	Ind.
Arthur	Enterprise News	W	1,400	Ind.
Athens	Reporter	W	480	Ind.
Atwood	Bee (See Banner Listow'l)		.....	
Aurora	Banner	W	960	Ind.
Aylmer	Express	W	2,223	Ind.
Ayr	News	W	1,250	Ind.
Bancroft	Times	W	992	Ind.
Barrie	Examiner	W	5,100	Ind.
Beamsville	Express	W	700	Ind.
Beaverton	Express	W	.....	Ind.
Beeton	World	W	800	Ind.
Belleville	‡Canadian	M	.....	Deaf
"	Ontario-Intelligencer	D	5,838	Ind.
Belmont	Enterprise	W	.....	Ind.
Blenheim	News-Tribune	W	1,220	Ind.
Blind River	Leader	W	500	Ind.
Blyth	Standard	W	650	Ind.
Bobcaygeon	Independent	W	750	Ind.
Bolton	Enterprise	W	.....	Ind.
Bowmanville	Canadian Statesman	W	2,256	Ind.
Bracebridge	Gazette	W	.....	Ind.
"	Muskoka Herald	W	1,850	Ind-Con
Bradford	Witness	W	770	Ind.
Brampton	Conservator	W	2,062	Con.
"	Peel Gazette	W	2,150	Lib.
Brantford	Canadian Co-operator	M	2,405	Co-op.
"	Expositor	D	13,648	Ind.
Brighton	Ensign	W	820	Ind.
Brockville	{ Recorder & Times	D	5,663	Ind-Lib.
"	{ Recorder	W	502	Ind. Lib.
Bruce Mines	Spectator	W	600	Ind.
Brussels	Post	W	1,200	Ind.
Burford	Advance	W	784	Ind.
Burk's Falls	Arrow	W	750	Ind. Lib.
Burlington	Gazette	W	.....	Ind.
Caledonia	Grand River Sachem	W	925	Ind.
Camph'lford	Herald	W	1,250	Ind.
Cannington	Gleaner	W	750	Ind.
Cardinal	News	W	.....	Ind.
Carleton Pl.	Canadian	W	1,900	Ind.
"	Herald	W	1,060	Ind-Lib.
Carp	Review	W	750	Ind-Con
Cayuga	Haldimand Advocate	W	982	Ind. Lib.
Chatham	News	D	8,800	Ind.
Chesley	Enterprise	W	1,175	Ind.
Chesterville	Record	W	750	Ind.
Clinton	News-Record	W	1,300	Ind.
Cobden	Sun	W	525	Ind.
Cobourg	Saturday Morning Post	W	1,050	Con.
"	Sentinel-Star	W	3,500	Ind.
"	World	W	1,510	Ind.
Cochrane	Northland Post	W	500	Ind.
Colborne	Enterprise	W	550	Lib.
"	Express	W	650	Con.
Coldwater	News	W	650	Ind.
Collingwood	Enterprise-Bulletin	W	2,700	Ind.
Comber	Herald	W	500	Ind.
Cookstown	Advocate	W	.....	Ind-Con
Cornwall	Standard-Freeholder	T-W	6,554	Ind.
Creemore	Star	W	800	Ind.
Delhi	News-Record	W	1,067	Ind.
Drayton	Advocate	W	1,300	Ind.
Dresden	News	W	1 125	Ind.
"	Times	W	1,100	Ind.
Dryden	Observer	W	950	Ind.
Dundalk	Herald	W	1,530	Ind.
Dundas	Star	W	1,455	Ind.
Dunnville	Chronicle	W	2,000	Ind.
Durham	Chronicle	W	1,800	Con.
Dutton	Advance	W	.....	Ind.
Eastview	Messager de Marie Reine des Coeurs (Fr)	M	17,200	Catholic
Echo Bay	Times	W	500	Ind.
Eganville	Leader	W	1,100	Ind Lib.
Elmira	Signet	W	1,400	Ind.
Elmvale	Lance	W	847	Ind.
"	The Nottawasagan (summer only)	W	.....	Ind.
Elora	Express	W	575	Ind.
Erin	Advocate	W	1,030	Ind.
Espanola	Standard	W	.....	Ind.
Essex	Free Press	W	2,300	Ind.
Exeter	Times-Advocate	W	1,518	Ind.
Fenelon F'ls	Gazette	W	775	Ind.
Fergus	News-Record	W	1,510	Ind.
Flesherton	Advance	W	.....	Ind.
Fordwich	Record	W	400	Ind.
Forest	Free Press	W	1,050	Ind.
"	Standard	W	1,229	Ind.
Fort Erie	Times-Review	W	1,960	Ind.
Fort Frances	Times & Rainy Lake Herald	D	.....	Ind.
Fort William	Screen and Radio News	W	....	Non-Par
"	Times Journal	D	8,898	Ind.
Galt	Reporter	D	7,415	Ind.
Gananoque	Reporter	W	....	Ind.
Georgetown	Herald	W	1,000	Ind.
Glencoe	Transcript	W	.....	Ind.
Goderich	Signal-Star	W	2,350	Ind.
Gore Bay	Recorder	W	1,200	Ind.
Grand Valley	Star and Vidette	W	900	Ind.
Gravenhurst	Banner	W	800	Ind.
Grimsby	Independent	W	1,000	Ind.
Guelph	Canad'n Entomologist	M	450	Scien'fic
"	Mercury	D	8,467	Ind.
"	O. A. C. Review (8 times a year)	M	.....	College
Hagersville	Press	W	1,218	Ind.
Haileybury	Haileyburian	W	494	Ind.
Hamilton	Canadian Gas Journal *90 Caroline St. N.*	M	125	Gas
"	Cost & Management	M	910	Acct'g.
"	Labor News *304 Lister Bldg.*	M	6,800	Labor
"	McMaster University Quarterly	*Q	700	College

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Hamilton...	Silhouette ..... *McMaster University*	*W	820	College
" ...	Spectator	D	66,268	Con.
Hanover....	Post	W	1,349	Ind.
Harriston ..	Review	W	1,025	Ind.
Harrow. ...	News	W	550	Ind.
Havelock...	Standard	W	600	Ind.
Hawkesbury	Echo	W	1,825	Ind.
"	Moniteur (French)....	W	2,145	Ind.
Hespeler ...	Herald	W	.....	Ind.
Highgate...	Monitor	W	500	Ind.
Huntsville..	Forester	W	1,950	Ind.
Ingersoll....	Tribune	W	.....	Ind.
Iroquois....	Post	W	.....	Ind.
Jarvis	Record	W	500	Ind.
Kapuskasi'g	Northern Tribune....	W	.....	Ind.
Kemptville .	Advance	W	1,200	Ind.
Kenora.....	Miner and News	S-W	....	Ind.
Kincardine..	News	W	1,570	Ind.
Kingston. .	Canadian Register....	W	32,900	Catholic
" ...	Queen's Quarterly.....	Q	700	College
" ...	Queen's Review. ... (except June, July, Sept.)	M	5,000	College Alumni
" ...	Queen's Univer'y Journal(dur Coll. Yr.)	S-W.	1,900	College
" ...	Whig-Standard	D	13,616	Ind.
Kingsville .	Essex County Reporter	W	1,050	Ind.
" .	Lake Shore News ..	W	...	Local
Kirkland L'k	Northern News...	S.-W	2.538	Ind.
Kitchener	Daily Record.....	D	16,551	Ind.
Lakefield . .	News	W	800	Ind.
Lanark	Era	W	1,246	Ind.
Lansing	Enterprise.	W	660	Ind.
Leamington.	Post and News.....	W	2,234	Ind.
Lindsay	Post	D	1,811	Ind.
"	Post (Wk'ly Ed'n)	W	2,701	Ind.
"	Watchman-Warder ...	W	.....	Con.
Listowel....	Banner	W	1,518	Ind.
" .	Standard	W	.....	Con.
Lit. Current	Manitoulin Expositor..	W	1,000	Ind.
London	‡Canadian Forester ..	M	.....	C.O.F.
"	Canadian White Ribbon Tidings.	M	9,000	WCTU.
"	Canadian Woodman...	M	3,200	W. of the W.
"	Catholic Record.....	W	22,000	Catholic
"	Dawn of Tomorrow... (Negro)	W	....	Negro Ints.
"	Echo (Free Dist.)....	W	20,000	Ind.
"	Farmer's Advocate and Home Magazine.....	F	83,109	Agric.
"	Free Pres- (Morn. and Ev'g Editions)		56,705	Ind.
"	Gazette(dur col. yr.)	W	1,000	College
Lucan.....	Sun	W	.....	Non-Pol
Lucknow. .	Sentinel	W	1,133	Ind.
Madoc	North Hastings Review	W	.....	Ind.
Markdale..	Standard	W	992	Ind.
Markham .	Economist and Sun ...	W	1,020	Ind.
Marmora ...	Herald	W	600	Ind.
Massey.....	Tribune.....	W	500	Ind.
Merlin	Standard	W	440	Ind.
Merrickville	Weekly Review		500	Ind.
Midland..	Free Press Herald....		2,156	Ind.
Mildmay....	Gazette.....	W	841	Ind.
Millbrook...	Mirror & Reporter....	W	.....	Ind.
Milton West	Canadian Champion..	W	900	Ind.
Milverton...	Sun	W	1,900	Ind.
Mitchell	Advocate.....	W	1,986	Ind.
Monkton ..	Times.....	W	.....	Ind.
Morrisburg .	Leader.....	W	975	Ind.
Mt. Forest..	Confederate.....	W	1,210	Ind.
Napanee ...	Beaver.....	W	2,800	Con.
" ..	Express.....	W	1,921	Lib.
N. Hamburg	Independent.....	W	986	Ind.
NewLiske'rd	Speaker	W	2,254	Ind.
Newmarket.	Era and Express.....	W	1,863	Ind.
NewToronto	New Toronto and Mimico Advertiser..	W	5,950	Ind.
Niagara F'lls	Review	D	8,231	Ind.
Niagara-on-the-Lake..	Niagara Advance	W	.....	Ind.
North Bay..	Nugget.....	T W	7,100	Ind.
Norwich ...	Gazette	W	1,000	Ind.
Norwood ...	Register.....	W	725	Ind.
Oakville....	Record.....	W	.....	Ind.
Orangeville.	Banner.....	W	1,951	Ind.
Orillia.....	News-Letter.	W	4,000	Ind.
"	Packet & Times	W	3,768	Ind.
Oshawa.....	Canadian Bee Journal.	M	2,200	Bees
" ...	Canadian Florist.....	F	1,600	Trade
"	Can. Horticulture and Home Magazine	M	8,000	Hort.
"	Signs of Times	M	14,000	Advent
"	Son- of Eng. Record	M	....	S. of E.
"	Times-Gazette....	T-W	5,758	Ind.
Ottawa.....	Can. Air Cadet..... *122 Wellington St.*	M	.....	Junior Aviat'n.
"	Can. Author & Book'n.	Q	.....	Liter.
"	Can. Ayrshire Review *18 Rideau St.*	M	2,562	Cattle
"	Can. Bar Review..... (ex. July & Aug.)	M	1,200	Legal
"	Can. Field Naturalist. (Ex. June, July, Aug.) *582 Mariposa Ave.*	M	360	Nat. Science
"	Canadian Geographical Journal... ..... *49 Metcalfe St.*	M	8,978	Geog.
"	‡Can. J'l of Research.. *Nat. Research Council*	M	807	Science
"	‡Canadian Patent Office Record	W	.....	Govt. Pub'n
"	Canadian Railway Employes' Monthly .... *P.O. Box 395*	M	.....	Labor
"	Canadian Unionist (Eng. & French..... *Coronation Bldg., Montreal*	M	15,000	Labor
"	Citizen (Morn..Ed.)... (Ev'g. ed'n.).... *Citizen Bldg.*	D	8,174 33,432	Ind. Ind.
"	Civil Servants Digest..	M	5,000	Civ. Ser.
"	C. S. T. A. Review (Can. Soc. of Technical Agriculturists)	Q	1,300	Agric.
"	Le Droit (French)..... *98 George St.*	D	21,461	Ind.
"	Hebrew News..... *162 Bell St.*	M	1,782	Jewish
"	Journal (Morn.ed.).....		9,596	Ind-Con
"	Journal (Eve. ed.)..... *Journal Bldg.*		30,456	Ind-Con
"	‡Labour Gazette..... *Dept. of Labour*	M	12,700	Gov't

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ONTARIO—*Continued*

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Ottawa	Labour Review *126 Sparks St.*	M	.....	Labour
"	Legionary. *2151 Ontario St. E., Montreal*	M	45,000	Vet'rans
"	Ottawa Farm J'rn'l. *227 Queen St.*	S-W	14,161	Agric.
"	*Patrician *St. Patrick's College*	M	500	College
"	‡Scientific Agriculture *1005 Confederat'n Bldg*	M	1,500	Agric.
"	Timber of Canada. *Victoria Bldg.*	M	2,750	Agric.
Owen Sound	Sun-Times	D	9,324	Ind.
Paisley	Advocate	W	708	Ind.
Palmerston	Observer	W	901	Ind.
Paris	Star	W	1,650	Ind.
Parkhill	Gazette	W	1,052	Ind.
Parry Sound	North Star	W	.....	Ind.
Pembroke	{ Bulletin	W	.....	Ind.
"	{ Standard-Observer	W	3,254	Ind.
Perth	Courier	W	2,939	Ind
Peterboro'	Examiner	D	10,321	Ind.
Petrolia	Advertiser-Topic	W	1,800	Ind.
Pickering	News	W	1,050	Ind.
Picton	Gazette	S-W	2,630	Ind.
"	Times	S-W	2,650	Lib.
Port Arthur	Canadian Outlset (Canada News) Finnish	W	2,000	Ind.
"	News-Chronicle	D	7,334	Ind.
Pt. Colborne	Welland-Port Colborne Tribune (See Welland)			
Port Dover	Maple Leaf	W	850	Ind.
Port Elgin	Times	W	1,391	Ind.
Port Hope	Guide	D	1,425	Ind.
"	"	W	425	Ind.
Port Perry	Star	W	....	Ind.
Powassan	News	W	1,200	Ind.
Prescott	Journal	W	1,330	Ind.
Preston	Prestonian	W	1,900	Ind.
Rainy River	Record	W	1,000	Ind.
Renfrew	Mercury	W	2,842	Lib.
Rich'd's Ld'g	Herald	W	.....	Ind.
Richm'd Hill	Liberal	W	.....	Ind.
Ridgetown	Dominion	W	.....	Ind.
Rodney	Mercury-Sun	W	978	Ind.
St. Cath'rin's	Standard	D	14,507	Ind.
St. Mary's	Journal-Argus	W	2,344	Ind.
St. Thomas	Municipal World	M	5,561	Muncpl.
"	Times-Journal	D	8,980	Ind.
Sarnia	Canadian Observer	D	7,768	Ind.
S'lt Ste Marie	Sault Star	D	8,567	Ind.
Seaforth	Huron Expositor	W	.....	Lib.
Shelburne	Free Press & Economist	W	1,675	Ind.
Simcoe	Reformer	S-W	5,451	Ind.
Sioux Lookout	Northern Observer	W	750	Ind.
Smith's Falls	Record-News	W	2,430	Ind.
Smithville	Review	W	1,050	Ind.-Lib
Southam'ton	Beacon	W	675	Ind.
Stayner	Sun	W	.....	Ind.
Stirling	News-Argus	W	800	Ind.
Stouffville	Tribune	W	1,400	Ind.
Stratford	Beacon-Herald	D	9,009	Ind.
"	Mirror	W	3,300	Con.
Strathroy	Age-Despatch	W	2,100	Ind.
Streetsville	Review	W	500	Ind.
Sudbury	Star	D	8,298	Ind.
"	Vapaus (Finnish)	TW	.....	Lab.
Tara	Leader	W	750	Ind.
Tavistock	Gazette	W	824	Ind.
Tecumseh	Feuille d'Erable (Maple Leaf)	W	.....	Ind.
Teeswater	News	W	750	Ind.
Thamesville	Herald	W	528	Ind.
Thessalon	Algoma Advocate	W	.....	Ind.
Thornbury	Review-Herald	W	800	Ind.
Thorold	Post	W	1,050	Ind.
Tilbury	Times	W	770	Ind.
Tillsonburg	Canadian Sportsman	W	1,000	Horses
"	News	W	2,495	Ind.
Timmins	Porcupine Advance	S-W	3,140	Ind.
"	Press	D	7,741	Ind.
Toronto	Acta Victoriana (Dur. Coll. yr) *Victoria College, U. of T.*	M	1,000	College
"	Air Force Review *31 Willcocks St.*	M	1?,072	AirF'rce
"	Associated Weeklies *1485 Woodbine Ave.*	W	.....	.....
"	Board of Trade J. *King Edward Hotel*	M	2,950	Local Com'rce
"	Bollettino Italo-Canadese (Ital.) *12 Elm St.*	W	.. ....	Ind.
"	Bookseller & Stationer and Office Equipment Journal *481 University Ave.*	M	1,490	Trade
"	Building in Canada *177 Jarvis St.*	Q	5,249	Constr.
"	Bulletin *18 Toronto St.*	M	.....	Insur.
"	Bulletin of the Academy of Medicine *13 Queen's Park*	M	1,168	Medical
"	Bus & Truck Transport in Canada *481 University Ave.*	M	5,520	Trade
"	Business Management. *18 Colborne St.*	M	4,268	Bus.
"	Canada Downtown *52 McCaul St.*	M	.....	Office
"	Canada Lumberman *347 Adelaide St. W.*	S-M	2,614	Lumber
"	Canadian Advertis'g *481 University Ave.*	Q	1,343	Advt.
"	Can. Aut'm'tive Trade *481 University Ave.*	M	14,149	Trade
"	Canadian Aviation *481 University Ave.*	M	6,275	Aviation
"	Canadian Baker *73 Richmond St. W.*	M	3,408	B. & Con
"	Canadian Banker *73 Richmond St. W.*	Q	3,500	Bank'g

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Toronto	Canadian Baptist, *223 Church St.*	W	5,000	Baptist
"	Canadian Beverage Review, *122 Richmond St. W.*	B-M	1,404	Trade
"	Canadian Cemetery Service and Memorial Craftsman, *60 Front St. W.*	B M	.....	Trade
"	Canadian Chartered Accountant, *10 Adelaide St. E.*	M	4,418	Educ.
"	Canadian Chemistry and Process Industries, *137 Wellington St. W.*	M	3,061	Chems'y &Met'gy
"	Canadian Churchman, *416 Continental L. Bldg*	W	7,000	Episcp
"	Can. Cigar and Tobac. Journal, *73 Richmond St. W.*	M	2,012	Trade
"	Can. Countryman, *204 Richmond St. W.*	Bi-W	80,614	Agricul.
"	Can. Dairy and Ice Cream Journal, *122 Richmond St. W.*	M	2,930	Trade
"	Canadian Forum, *28 Wellington St. W.*	M	3,512	Literary
"	Can Funeral Service, *60 Front St. W.*	M	1,500	Trade
"	Canadian Grocer, *481 University Ave.*	S-M	4,711	Trade
"	" Historical Review, *University of T. Press*	Q	1,050	Hist'cal
"	" Home Journal, *73 Richmond St., W.*	M	254,750	Lit.-F'm
"	" Homes & Gardens (11 times a year) *481 University Ave.*	M	9,494	Home
"	" Hospital, *57 Bloor St. W.*	M	1,975	Hosp'ls.
"	" Hotel Review and Restaurant, *481 University Ave.*	M	6,055	Trade
"	" Insurance, *80 George St.*	W	.....	Insur.
"	Canadian Machinery & Manufacturing News, *481 University Ave.*	M	3,391	Mech.
"	Canadian Messenger, *160 Wellesley Crescent*	M	44,172	Catholic
"	Canadian Metal & Metallurgical Industries, *137 Wellington St. W.*	M	2,257	Trade
"	Canadian Motorist, *6 Adelaide St. E.*	M	19,579	Motori'g
"	Canadian Moving Picture Digest, *277 Victoria St.*	W	1,500	Motion Picture
"	Canadian News (Yiddish), *525 Dundas St. W.*	S-W	8,965	Jewish
"	Canadian Paint & Varnish Magazine, *481 University Ave.*	M	2,137	Trade
Toronto	Canadian Pharmaceutical Journal, *100 Adelaide St W.*	S-M	4,381	Pharm'l
"	Canadian Plumbing & Heating Journal, *26 Wellington St. E.*	M	3,300	Trade
"	Can. Poultry Review, *204 Richmond St. W.*	M	9,433	Poultry
"	Canadian Printer & Publisher, *481 University Ave.*	M	1,714	Printg.
"	Canadian Public Health Journal, *111 Avenue Rd.*	M	3,371	Hygiene
"	Canadian Purchaser, *175 Jarvis St.*	M	2,331	Pur.Agt
"	Canadian Red Cross Despatch (8 t. a yr.) *95 Wellesley St.*	M	57,000	R. Cross
"	Canadian Red Cross Junior (ex July & Aug.) *95 Wellesley St.*	M	69,943	Juv'nile
"	Can. School Journal, *30 Bloor St. W.*	M	4,600	Educ'n
"	Canadian Shipping, *481 University Ave.*	M	2,604	Trade
"	Canadian Shipping and Marine Engineering News, *481 University Ave.*	M	2,502	Trade
"	Canadian Silver Fox and Fur, *204 Richmond St. W.*	M	.....	Trade
"	Canadian Teacher, *36 Shuter St.*	*M	5,600	Educ.
"	Can. Telephone J'nal, *26 Wellington St. E.*	M	1,012	Phone
"	Canadian Transportation, *70 Bond St.*	M	1,598	Trade
"	Can Underwriter, *8 Colborne St.*	S-M	.....	Insur'ce
"	Canadian Veteran, *137 Wellington St. W.*	M	.....	Veter'ns
"	Canadian Woodworker, *347 Adelaide St. W.*	M	1,500	Wood W'k'g
"	Challenge, The, *73 Simcoe St.*	W	.....	Sunday School
"	Chatelaine, *481 University Ave.*	M	258,469	Womens Int.
"	China (ex. July & Aug.)	M	35,400	Cath. Missions
"	Chinese Times, *11 B Elizabeth St.*	D	4,000	.....
"	Clay Products News & Ceramic Record, *49 Turner Rd.*	M	.....	Trade
"	Commercial Aviation, *341 Church St.*	M	4,070	Aviation
"	Commercial News & Building Record, *65 Pearl St.*	D	3,310	Trade
"	Curtain Call, (except during Summer) *480 University Ave.*	M	5,000	Drama
"	Dominion Independent Odd Fellow & Rebekah, *364 Richmond St W.*	M	.....	Frat'rn'l
"	Dominion Law Reports, *417 Terminal Bldg.*	W	.....	Legal
"	Drug Merchandising, *481 University Ave.*	S-M	4,349	Drug'st

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ONTARIO —*Continued*

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Toronto	East Toronto Weekly *1344 Danforth Ave.*	W	10,000	Ind.
"	Echoes *182 Lowther Ave.*	Q	20,602	Daught of Emp.
"	Economist *180 Adelaide St. W.*	M	.....	Insce.
"	Electrical Appliances and Supplies.. *347 Adelaide St. W.*	M	3,200	Elec Tr.
"	Electrical Digest *122 Richmond St. W.*		3,291	Elec-Power
"	Electrical News and Engineering.. *347 Adelaide St. W.*	S-M	4,000	El. & M.
"	Engineering & Contract Record *347 Adelaide St. W.*	W	3,300	En.&C'g
"	Evangelical Christian.. *366 Bay St.*	M	.....	Int'den'l
"	Farmers' Magazine ... *73 Richmond St. W.*	M	102,004	Agric.
"	Financial Post, The... *481 University Ave.*	W	14,511	Financ'l
"	‡Fragment ..... *186 Beverley St.*	Q	2,000	Crippl'd Veter'ns
"	Freemason	B-M	.....	Masonic
"	Furniture & Furnishings..... *347 Adelaide St. W.*	M	1,800	Trade
"	Fur Trade J'l of Can .. *Box 31, Toronto 2*	M	.....	Trade
"	Garage Operator..... *30 Bloor St W.*	M	....	Trade
"	Gen. Merchant of Can *481 University Ave.*	Q	4,025	Trade
"	Gift Buyer..... *68 King St. W.*	M	.....	Trade
"	Globe and Mail..... *140 King St. W.*	D	165,546	Ind.
"	Glos Pracy.....	W	.....	Ind.
"	Hardware and Metal... *481 University Ave.*	F	2,607	Trade
"	Hardware in Canada.. *46 Bloor St. W.*	M	3,481	Trade
"	Health ..... *111 Avenue Road*	Q	11,000	Health
"	Heating & Sanit'y Age. *31 Willcocks St.*	M	.....	Trade
"	Hebrew Jour. (Yiddish) *542 Dundas St. W.*	D	17,132	Ind.
"	Holstein-Friesian Journal ..... *204 Richmond St. W.*	M	.....	Cattle
"	Hotel & Restaurant Management..... *8 Colborne St.*	M	5,484	Trade
"	‡Independent Forester. *Temple Bldg.*	M	118,000	Frater'al
"	Industrial Canada..... *Bk. of Hamilton Bldg.*	M	4,982	Indust.
"	Insurance & Financial Review ..... *137 Wellington St. W.*	M	.....	Insur'ce
"	Jewish Standard..... *56½ Adelaide St. E.*	M	.....	Jew. Int
Toronto	Jobbers' News..... *30 Bloor St. W.*	M	1,684	Auto Tr
"	Journal of Canadian Dental Assoc'n .... *73 Richmond St. W.*	M	4,112	Dental
"	Journal of the Ontario Dental Association.. *86 Bloor St. W.*	M	2,000	Dental
"	Jour. Royal Architectural Inst. of Canada.. *57 Queen St. W.*	M	1,056	Archit'l
"	‡Journal of the Royal Astronomical Scty. of Canada. ..... *198 College St.*	M	900	Astron.
"	Kennel and Bench .... *25 Melinda St.*	M	.....	Dogs.
"	Kingston Road and Main St. Herald..... *73 Adelaide St. W.*	W	.....	Ind.
"	K Ray Magazine..... *70 Bond St.*	M	3.300	Kiwanis
"	Labor Leader..... *64 Duke St.*	F	.....	Labor
"	Laundry & Dry Cleaning Journal of Canada... *137 Wellington St. W.*	M	1,614	Trade
"	Le Prix Courant .. *481 University Ave.*	M	4,026	Trade
"	Liberal Advocate..... *11 King St. W.*	M	.....	Lib.
"	Liberty..... *85 Richmond St. W.*	W	211,180	Fiction
"	Life Underwriters' News..... *159 Bay St.*	M	.....	Life Ins.
"	Living Message..... *263 Adelaide St. W.*	M	20,000	Miss'y
"	MacLean's Magazine. *481 University Ave.*	S-M	278,530	Literary
"	‡Magazine Digest.. *137 Wellington St W.*	M	.....	General
"	Manuf'g and Industrial Engineering..... *73 Richmond St. W.*	M	4,370	Indust
"	Marketing ..... *119 York St.*	W	2,056	Advt.&c
"	Mayfair..... *481 University Ave.*	M	9,145	Society
"	Men's Wear Merchandising ..... *481 University Ave.*	M	2,117	Clothi'g
"	Missionary Monthly.. *433 Wesley Bldg.*	M	50,000	Un'tdCh
"	Modern Hairdressing & Beauty Culture... *175 Jarvis St.*	M	4,977	Trade
"	Modern Power and Engineering in Canada. *481 University Ave.*	M	6,041	Power
"	Monetary Times ..... *341 Church St.*	W	5,431	Financ'l
"	Motor Magazine ..... (10 times a year) *73 Richmond St. W.*		.....	Trade
"	Motor Truck and Equipment .. .... *30 Duncan St.*	M	4,904	Truck Oper.
"	National News..... *21 Front St. E.*	M	8,000	Grocery Trade

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ONTARIO—*Continued*

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Toronto	New Canadian *501 Federal Bldg.*	M		Educ.
"	New Commonwealth *2 Berth St.*	W		Farm
"	News	W		Pictori'l
"	Northern Miner *122 Richmond St. W.*	W	9,536	Mining
"	North Tor. Herald *2411 Yonge St.*	W		Lib.
"	Ont. Milk Producer *409 Huron St.*	M		Dairy
"	Ont. Secondary School Teachers' Federation Bulletin.....5 ti. yr. *30 Bloor St. W.*		5,000	Educ'n.
"	‡Onward *249 Queen St. W.*	W		Jr.Sun.S
"	Oral Health *68 King Street, E.*	M		Dental
"	‡Pathfinder. *299 Queen St. W.*	M		Un'tdCh
"	Plant Administration *481 University Ave.*	M	4,009	Trade
"	Popular Publications Inc (Monthly Story Mag's)			Fiction
"	Presbyterian Record *100 Adelaide St. W.*	M	27,500	Pr'sbytn
"	Printer & Publisher *481 University Ave.*	M	1,713	Trade
"	Property Owner & Bldg. Maintenance *52 McCaul St.*	M		Real Estate
"	Protestant Action *129 Adelaide St. W.*	M	10,200	Ind.
"	Quill & Quire *23 Scott St.*	M		Stat'y Trade
"	Radio Trade-Builder *347 Adelaide St. W.*	M	5,000	Trade
"	Retail Grocer and Provisioner *137 Wellington St. W.*	M	4,210	Grocery
"	Roads & Bridges *341 Church St.*	M	3,342	Eng'g
"	Sanitary Engineer, Plumber and Steamfitter of Canada *481 University Ave.*	M	3,810	Trade
"	Saturday Night *Richmond & Sheppard*	W	32,578	Lit.-Ind
"	School Progress (Ex. Aug.) *57 Bloor St., W.*	M	3,112	Educ'n
"	School, The (Except July & Aug) *371 Bloor St. W.*	M	7,323	Educ.
"	Sentinel *73 Adelaide St. W.*	S-M	9,683	Orange
"	Shantyman (Free dist.) *366 Bay St.*	M	13,500	Mission.
"	Shareholder (Free dist.) *King & Ontario Sts.*	M	1,120	Co-op. Drug'sts
"	Shing Wah Po, Daily News *149 Queen St. W.*	D	7,012	Chinese
"	Shoe & Leather J'l *347 Adelaide St. W.*	M	2,516	Trade
"	Soda Fountains in Can. *481 University Ave.*	Q	10,446	Trade
"	Sport Goods Jour. of Can *177 Jarvis St.*	M		Trade
Toronto	Star	D	250,758	Ind-Lib.
"	Star Weekly *80 King St. W.*	W	608,619	Ind-Lib.
"	Stylewear Review *481 University Ave.*	M	2,394	Trade
"	Telegram *227 Bay St.*	D	152,911	Ind.
"	Trader and Canadian Jeweler (8 times a yr.) *Richmond & Sheppard*		2,463	Jewelry
"	Trade Unionist *30 Vermont Ave.*	M		Labor
"	Transport News *2 Toronto St.*	M		Motor Trans.
"	Trinity Univ. Review (8 times Dur. Coll. yr.) *Trinity College*		1,300	College
"	Ukrainian Toiler *510 King St. W.*	W	5,600	Con.
"	United Church Observer *299 Queen St. W.*	M	32,878	U't'd Ch
"	University of Toronto Monthly (Dur. Coll. yr) *43 St. George St.*	M	4,000	College
"	University of Toronto Quarterly *University of Toronto*	Q	525	Lit.
"	Vapaa Sana (Free Press) (Finnish) *260 Spadina Ave.*	T-W	4,500	Ind.
"	Varsity (Dur. Coll. yr.) *University of Toronto*	D	5,300	College
"	‡War Cry *18 Albert St.*	W		Salv. Ar.
"	Water & Sewage *341 Church St.*	M	2,834	Eng'g
"	W. Toronto Wkly (Free) *2933 Dundas St. W.*	W		Ind.
Tottenham	Sentinel	W	700	Ind.
Trenton	Courier-Advocate	W	1,600	Ind.
Tweed	News	W	1,200	Ind.
Uxbridge	Times-Journal	W	1,288	Ind.
VankleekH'l	EasternOntarioReview	W	1,125	Ind.
Walkerton	Herald-Times	W	2,209	Ind.
Wallaceburg	News	W	3,200	Ind.
Warkworth	Journal	W	750	Non-Pol
Waterdown	Review	W	650	Ind.
Waterloo	Chronicle	S-W	3,501	Ind.
Watford	Guide-Advocate	W		Ind.
Webbwood	Record	W		Ind.
Welland	Welland-Pt. Colborne Tribune	D	6,092	Ind.
Wellesley	Canada Lutheran	M	1,593	Relig.
Weston	Times and Guide	W	4,200	Ind.
Westport	Mirror	W		Ind.
Wheatley	Journal	W	750	Ind.
Wiarton	Echo	W	1,456	Ind.
Winchester	Press	W	1,360	Ind.
Windsor	Star	D	53,403	Ind.
Wingham	Advance-Times	W	1,856	Ind.
Woodstock	Sentinel Review	D	7,318	Ind.
Zurich	Herald	W	650	Non-Pol

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PRINCE EDWARD ISLAND

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Charl'tet'wn	Guardian	D	6,868	Con.
"	Patriot	D	4,831	Lib.
Summerside	P.E.I. Agriculturist	W	8,500	Agric.
Summerside	Island Farmer	W	3,562	Agric.
"	Journal	S-W	4,200	ind.
"	Pioneer	W	3,500	Lib.

QUEBEC

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Amos	Gazette du Nord (French)	W	1,600	Lib.
Arthabaska	Union des Cantons de l'Est (French)	W	.....	Lib.
Beauceville	L'Eclaireur (Fr.)	W	.....	Ind.
Beauharnois	Courrier	W	.....	Ind-Lib.
Bedford	News (See News & East. Townships Advocate, St. Jean).			
Berthierville	Courrier, Le	W	1,420	Ind.
Buckingh'm	Courrier de Papineau	W	1,200	Ind.
"	Post	W	.....	Ind.
Cap-de-la Madeleine	L'Avénir du Cap	W	2,311	Ind.
Chicoutimi	L'Echo Paroissal du Sacre Coeur	M	1,000	Catholic
"	Progres du Saguenay (French)	W	5,096	Ind.
"	Regional	W	1,800	Ind.
Coaticook	Etoile de l'Est (Fr.)	W	.....	Ind.
"	Observer	W	.....	Ind.
"	Revue Colombienne	M	9,790	K. of C.
Drummondville East	L'homme Libre	S-W	4,807	Ind-Lib.
"	La Parole	W	3,376	Ind.
"	Spokesman	W	1,000	Ind.
Gardenvale	Canadian Doctor	M	11,754	Medical
"	Canadian Fisherman	M	2,145	Fish'ries
"	Canadian Food Packer	M	1,987	Trade
"	Canadian Industrial Equipment News	M	16,081	Trade
"	Canadian J'l of Comparative Medicine	M	.....	Medical
"	Can. Mining Journal	W	3,200	Mining
"	Industrial Minerals Journal	Q	900	Trade Paper
"	Pulp and Paper of Canada	M	2,010	Mfg.
"	Refrigeration & Air Conditioning	M	2,137	Trade
Gaspè	Voix de Gaspé	W	1,983	Ind.
Granby	LaVoix de l'Est	W	3,200	Ind.
"	La Revue de Granby (Fr.)	W	2,900	Con.
"	Leader-Mail	W	1,200	Ind.
Grand Mere	Laurentian, le	W	2,301	.....
"	Union Nationale	W	.....	Ind.
Hull	L'Opinion	W	.....	Ind.
"	Le Progres de Hull (Fr.)	W	4,000	Ind.
"	Military Gazette	S-M	1,365	Mil't'y
Huntingdon	Gleaner	W	2,940	Ind.
Joliette	Action Populaire (Fr.)	W	5,010	Ind.
"	Etoile du Nord (Fr.)	W	5,179	Ind.
Knowlton	News & Brome Co. Advocate (See News & Eastern Townships Advocate, St. Jean).			
Lachine	Le Messager	W	5,500	Ind.
Lachute	Municipal Review of Canada	M	2,340	Mun.
"	Tribune d'Argenteuil (French)	W	1,200	Ind.
"	Watchman	W	1,342	Ind.
Lac Megantic	Echo de Frontenac	W	.....	Ind.
La Malbaie	Avenir de Montmorency (Charlevoix & Saguenay	W	1,413	Ind.
La Trappe	Revue d'Oka, La	Bi M	660	Agric.
La Tuque	Echo, L'	W	1,359	Ind.
Lennoxville	Mitre (5 ti. a Yr.)		300	College
Lévis	‡Bulletin des Recherches Historiques (Fr.)	M	.....	Hist'c'l
"	LeCanadien	W	.....	Ind.
L'Islet	Progres	W	1,789	Ind.
Lothinière	Echo de Lotbinière	W	.....	Ind.
Louiseville	Reveil, Le	W	1,355	.....
Magog	Chronique	W	1,700	Ind.
Maniwaki	Gazette	W	1,100	Ind.
Mont Laurier	La Voix du Nord	W	1,311	Lib.
Montmagny	Courrier	W	.....	Ind.
"	Voix du Peuple	W	.....	Con.
Montreal	L'Action Medicale	M	3,000	Medical
	1498 E. Mt Royal St.			
"	Action Paroissiale	M	128,918	Catholic
	4260 Bordeaux St.			
"	Actualite Economique (French)	M	1,400	Econ.
	535 Viger Ave.			
"	‡Ami des Sourds-Muets (French)	M	1,000	TheDeaf
	7400 Bvd. St. Laurent			
"	Annales de La Reparation	M	.....	Relig.
	Pointe-aux-Trembles			
"	‡Artisan (Fr)	Q	50,000	Frat'l
	924 St. Denis St.			
"	L'Aurore (French)	W	1,100	Relig.
	197 St. Catherine W.			
"	L'Automobile (Fr.)	M	.....	Trade
	1440 St. Catherine St W.			
"	Autorité	W	12,300	Ind.
	415 Can. Cement Bldg.			
"	Bea'on	W	.....	IndCath
	817 Drummond Bldg.			
"	Bench & Bar	M	.....	Legal
	411 Transportat'n Bldg			
"	‡Blue Bell	M	13,000	T'l'phne
	Bell Telephone Co.			
"	Boating	M	.....	MotBoat
	2118 Bleury St.			
"	Bonne Parole (French)	M	.....	Catholic
	853 Sherbrooke St. E.			
"	Bulletin de la Chambre de Commerce	M	2,300	Com'r'cl
	25 St. James St. E.			
"	Bulletin des Agriculteurs (Farmer's Bulletin) (French)	M	79,254	Agric.
	1117 St. Catherine St. W.			
"	Le Canada (French)	D	16,061	Lib.
	33 St. James St. W.			
"	Canadian Business	M	15,008	Com'rc'l
	530 Bd. of Trade Bldg.			
"	Canadian Congress Journal	M	.....	Labor
	616 Lagauchetiere St. W			
"	Canadian Diesel Power & Traction	B-M	.....	Trade
	Bell Telephone Bldg.			

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QUEBEC—*Continued*

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Montreal...	Canadian Exporter.... *Castle Bldg.*	M	1,987	Trade
" ...	Canadian Golfer..... *1434 St. Catherine St. W*	M	.....	Golf & Sports
" ...	Canadian Jewish Chronicle..... *4075 St. Lawrence Blvd*	W	10,472	Lit.
" ...	Canadian Jewish Review..... *1253 McGill College Ave*	W	8,000	Jew Int.
" ...	Canadian Lawn Tennis & Badminton..... *Empire Life Bldg.*	M	4,117	Sport
" ..	Canadian League.... *311 Drummond Bldg.*	M	....	Social Work
" ...	Canadian Medical Association Journal.... *3640 University St.*	M	5,553	Medical
" ...	Can. Milling & Feed Journal..... *University Tower*	M	1,200	Trade
" ..	Can. Mining & Metallurgical Bulletin *1117 St. Catherine St.*	M	3,401	Mining
" ...	Can. National Mag.... *360 McGill St.*	M	19,202	R. R. Empl.
" ..	Canadian Nurse..... *1411 Crescent St.*	M	4,300	Nursing
" ...	Can. Official R.R. Guide *480 Lagauchetiere St. W*	M	4,800	R. R.
" ...	Can. Railway Club Magazine..... *4415 Marcil Ave.*	M	1,450	Railroad
" ..	Canadian Skier..4 T.yr.	.....	.....	Skiing
" ...	Canadian Textile J'l.. *1434 St. Catherine St.*	F	1,352	Trade
	Canadian Veteran *(See Toronto)*			
" ...	Chronicle..... *460 St. John St.*	W	.....	Fin&Ins
" ..	Clubman..... *1410 Stanley St*	M	5,500	Service Clubs
" ..	Courrier-Cinema et Foyer.....	M	29,024	Trade
" ..	Detaillant en Plomberie et Chauffage	M	1,999	Trade
" .	Detaillant en Produits Alimentaires..... *1440 St. Catherine St. E.*	M	.....	Food Trade
" ..	Detaillant en Quincaillerie..... *1440 St. Catherine St. E*	M	3,466	Hardware
" ..	Devoir, Le (Fr.).....	D	19,479	Ind.
	" " ..... *430 Notre-Dame E.*	W	800	Ind.
" ...	Dominion Report Service..... *411 Transportat'n Bldg*	M	.....	Legal
" ...	Ecole Primaire, L'.. *5608 Ave. Sterling*	M	... .. .	Educ'n
" ...	Engineering Journal *2050 Mansfield St.*	M	5,150	Eng.
" ...	Family Herald and Star *245 St. James St. W.*	W	309,164	In.&Ag.
" ...	Federated Railw'ym'n *11 St. Paul W.*	M	19,500	Employ.
" ...	Ferme, La	S-M	19,779	Agric.
" .	Film, Le, (French) ... *975 de Bullion St.*	M	31,988	Mvg Pct.
" ...	Financial Times..... *651 Craig St. W.*	W	9,241	Financ'l
" ...	Forest and Outdoors *1038 Can. Cement Bldg.*	M	8,300	Outdoor Life

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Montreal...	Garde-Malade (Fr.) .. *4455 Boul. Gouin Ouest, Cartierville.*	M	1,180	Nursing
" ...	Gazette..... *1000 St. Antoine St.*	D	38,684	Ind.Con
" ...	Herald.....	D	17,014	Ind.
	" Sat'y Ed'n ..... *265 Vitre St. W.*		11,464	
" ...	Hopital, L'..... *132 St. James St. W.*	M	.....	Hosp'tl
" ...	Hotellerie.. . ..... *132 St. James St.*	M	3,500	Hotel
" ...	Hunting and Fishing in Canada ..... *Castle Bldg.*	M	12,938	Sports
" ...	Information (French) *65 Craig St. W.*	W	4,000	Financ'l
" ...	Insurance Agent and Broker ..... *1001 Lewis Bldg.*	M	4,500	Insur'ce
" ...	Insurance Law Reporter ..... *411 Transportat'n Bldg*	M	.....	Law
" ...	Italia (Italian) ... ... *1410 Stanley St.*	W	.....	Ind.
" ...	Jec ..... *840 Cherrier St.*	M	.....	Cath. Educ.
" ...	Jeunesse (Fr.)..... *840 Cherrier St.*	M	4,000	Youth Insts.
" ...	Jeunesse Ouvrière,la,. *1037 St. Denis St.*	M	35,497	Labor
" ...	Jewish Daily Eagle (Yiddish)..... *4075 St. Lawrence Blvd.*	D	18,123	Ind.
" ...	Journal de l'Hotel Dieu..... *494 Lagauchetiere W.*	Bi-M	2,000	Medical
" ...	Labor World—Le Monde Ouvrier (Fr. & Eng.) *11 St. Paul St. W.*	W	.....	Labor
" ...	Leather Worker..... *University Tower*	M	1,000	Trade
" ...	Le Jour.....	W	8,479	Ind.
" ...	McGill Daily (Daily Dur. Coll. year)..... *McGill University*		3,000	College
" ...	McGill News ..... *McGill University*	Q	4,590	Alumni
" ...	Masonic News..... *1405 Bishop St.*	M	4,250	Frat.
" ...	Messager Canadien... *1961 Rachel St. E.*	M	34,965	Cath.
" ..	Messager du Tres Saint Sacrement ..... *514 Mont-Royal Ave. E.*	M	22,500	Relig.
" ...	Monitor (part tree dis.) *2191 Hampton Ave.*	W	19,200	Non-Par
" ...	Montreal Churchman.. *1461 University St.*	M	2,643	Anglic'n
" ...	Montrealer . ..... *1111 Beaver Hall Hill*	S-M	.....	Society
" ...	Montreal Matin.....	D	10,278	Con.
" ...	Motor Book..... *University Tower*	M	2,553	Trade
" ...	M. S. L. (Mt. St. Louis College .. *244 Sherbrooke St. E.*	*M	2,000	College
" ...	New Equipment News.	M	9,031	Trade
" ...	New World Illustrated *6306 Park Ave.*	M	99,923	Pictures

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QUEBEC—*Continued*

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Montreal...	Northern Messenger *Box 3070, Place d'Arm*	W	22,017	Evang'l
" ...	Patrie La (French)	D	12,908	Con.
" ...	" Saturday Edit'n ..		28,962	
" ...	" Sunday Edit'n. ... *180 St. Catherine St. E.*		183,927	News
" ...	Paysana.....	M	26,542	WomInt
" ...	Petit Journal, Le..... *1242 St. Denis St.*	W	113,584	News Mag.
" ...	Pharmacien, Le..... *414 Notre Dame St. E.*	M	2,100	Drugs
" ...	Photo Journal..... *1242 St. Denis St.*	W	51,905	Pictori'l
" ...	Presse, La (French)....	D	174,179	Ind.
" ...	do Saturday Ed. .. *7 St. James St. W.*		204,294	Ind.
" ...	Printing Review of Can. *1117 St. Catherine St. W.*	M	1,800	Pr't'g
" ...	Prix Courant (French) *1010 St. Catherine St. W.*	M	4,021	Trade
" ...	Protestant Church News .... *3140 La Salle Boul.*	Bi-W	12,000	Prot.
" ...	Quartier Latin, (during College Year). .... *539 Demontigny St. E.*	W	2,300	Coll'g'te
" ...	Quebec Contractor (Fr. and Eng.) ..... *University Tower*	M	1,000	Contracting
" ...	‡Quebec Practice Reports ..... *10 St. James St. W.*	M	565	Legal
" ...	Revue de Jurisprudence (French and English) *10 St. James St. W.*	M	335	Legal
" ...	Revue Dominicaine. *5375 Ave. N.-D. Grace*	M	.....	Relig.
" ...	Revue Legale (Fr & Eng) *10 St. James St. W.*	M	335	Legal
" ...	Revue Moderne (Fr.).. *320 Notre-Dame St. E.*	M	57,482	Lit. & Fam.
" ...	Revue Populaire (Fr.).. *975 de Bullion St.*	M	52,261	Lit.
" ...	Revue Trimestrielle Canadienne (Fr.).... *1430 St. Denis St.*	Q	1,100	Scien'c
" ...	Rod & Gun in Can.... *1224 St. Catherine St. W*	M	10,832	Recr'n
" ...	Salute ..... *1725 St. Denis St.*	M	.....	Militia
" ...	Samedi (French)..... *975 de Bullion St.*	W	53,967	Family
" ...	Semaine Religieuse (Fr.) *987 Lajauchetiere St.*	W	.....	Catholic
" ...	Shipping Register & N. American Ports.. *610 St. James St.*	W	3,200	Shipping
" ...	Slovenske Bratstvo (Czechoslovak) .. *3140 LaSalle Blvd., Verdun*	W	2,000	Nat'l

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Montreal...	Sport-Jeudi.....	W	41,254	Sport
" ...	Sports Illustrated .... *Mt. Royal Hotel*	M	.....	Sports
" ...	Standard ..... *231 St. James St. W.*	W	149,265	Ind.
" ...	Star..... *245 St. James St. W.*	D	127,638	Ind.
" ...	Style Comment... *434 Inspector St.*	B-M	2,000	W'm'n's Style
" ...	Teachers Mag *HighSchool, Westmount*	B.-M	.....	Educ.
" ...	Technique (En. & Fr.) *59 St. James St. W.*	M	4,000	Educ.
" ...	Terre de Chez Nous... *515 Ave. Viger*	W	44,148	Agric.
" ...	Travelcade..... *Mt. Royal Hotel*	M	.....	Hotel
" ...	Union Agricole..... *4430 De Lanandiere*	M	1,000	Agric.
" ...	Universal Traveler.... *1410 Stanley St.*	M	45.821	Travel
" ...	Voix Nationale (Fr.) *3502 Hutchison St.*	M	50,059	Nat.Int.
" ...	Y.M.C.A. News..... (ex. July and Aug.) *1441 Drummond St.*	M	.....	YMCA
Nicolet.....	Le Nicoletain.....	W	700	Ind.
Quebec.....	Abeille et l'Erable..... *53 Begin Ave., Levis*	M	2,618	Bees
"	L'Action Catholique, .. *Charest Blvd.*	D	68,332	Ind.
"	Les Affaires (French). .. *4 St. Jacques*	M	3,812	Busin'ss
"	Annales de Notre Dame du Sacre Coeur..... *71 rue Ursule*	M	11,500	Catholic
"	Autoclub.. ..... *2 Chauveau Ave.*	M	.....	Motori'g
"	*Canada Francais (Fr.) *3 Boulevard Charest*	M	.....	Colleg.
"	Chronicle-Telegraph... *27 Buade St.*	D	4,669	Ind.
"	Educational Record... *Dept. of Education*	Q	.....	Educ.
"	Enseignement Primaire (French)	M	10,000	Educ.
"	Franc-Parleur ..... *60 St. Louis St.*	W	4,220	Union Nat.
"	L'Evenement-Journal (Morn. ed. of Le Soleil)	D	11,300	Lib.
"	L'Hebdo-Laval..... *29 Couillard*	W	1,500	Coll.
"	Laval Medical..... (ex. July & Aug.) *Laval University*	M	2,500	Medical
" ...	‡Missions Franciscaines (Fr)..... ..... *33 L'Alverne*	M	.....	Catholic
" ...	Naturaliste Canadian (French) ..... *Laval University*	*M	625	Science Coll.
" ...	‡Le Recueil..	M	.....	Gen.Int.

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QUEBEC—*Continued*

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Quebec	Semaine Commerciale *2-4 St. James St.*	W	2,200	Cmrcl.
"	Semaine Religieuse de Quebec *3 Boulevard Charest*	W	2,100	Catholic
"	Soleil Le (French) *Crown St.*	D	66,084	Lib.
"	Terroir (Fr.) *76 Rue du Pont.*	M		Literary
"	Vie Rurale, La *40 Marguer te-Bourgeois*	M		Rural
Rigaud	Interrogation	W	2,500	Ind.
Rimouski	Echo du Bas St. Laurent	W	2 484	Ind.
"	Progress du Golfe (Fr.)	S-W	1,607	Ind.
Riviere du Loup	St. Laurent (French)	W	4,100	Ind.
Roberval	Colon (French)	W	1,200	Ind.
Rock Island	Stanstead Journal	W		Ind.
Rouyn	Rouyn-Noranda Press	W	1,559	Ind.
St. Charles de Bellechasse	Courrier de Bellechasse	W	1,460	Ind.
St. Hy'cinthe	Le Clairon (French)	W		Lib.
"	Courrier de St. Hy'ci'the (French)	W	3,200	Ind.
"	Revue des producteurs de Fourrures	M	3,000	Fur Animals
St. Jean	Canada Francais (Fr.)	W		Lib.
"	News & Eastern Township Advocate (prints editions under the following headings: News, Bedford; News and Brome County Advocate, Knowlton; News, Lachute	W	2,456	Ind-Cor
St. Jerome	Avenir du Nord (Fr.)	W	3,800	Lib.
"	Echo du nord	W	3,05[illegible]	Ind.
St. Joseph	Valle de la Chaudière, La	W	2,325	Local
St. Justin	Echo (French)	W	1,800	Ind.
Ste. Marie Beauce	Le Guide (Fr.)	W	3,104	Con.
Scott Junct.	Le Dorchester	W	2,010	Con.
Shawinigan Falls	Chutes, Les	W		
"	Echo du St. Maurice (French)	W		Lib.
"	Review	S-M		Ind.
"	Standard	W	2,351	Neut.
Shawville	Equity	W		Ind.
Sherbrooke	Messager de St. Michel (French)	W		Catholic
"	Record	D	9,229	Ind.
"	Telegram	W		Ind.
"	Tribune (French)	D	9,740	Ind.
"	Vers Demain	S-M	33,000	Soc Cred
Sorel	Courrier de Sorel (Fr.)	W	1,200	Lib.
"	Sorelois, Le	W	1,500	Ind.
Thetford Mines	Canadien (French)	W	2,317	Ind.
"	Le Megantic (Fr.)	W	2,840	Ind.
Trois Rivières	Le Bien Public (Fr.)	W	3,154	Ind.
"	La Chronique (Fr.)	W		Ind.
"	Enseignment Secondaire au Canada	M	800	Educ.
"	Le Nouvelliste (Fr.)	D	11,485	Ind.
"	St. Maurice Valley Chronicle	W		Ind.
Val d'or	Star	W	2,038	Ind.
Valleyfield	Gazette de Valleyfield	W	1,768	Ind.
"	Progres de Valleyfield (Fr.)	W	2,850	Ind.
Verdun	Guardian	W		Non-pol
"	Verdun Messenger	W	15,000	Ind.
Victoriaville	Voix des bois francs (Fr.)	W	850	Ind.
Waterloo	Journal (French)	W		Ind.

SASKATCHEWAN

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Alameda	Dispatch	W		Ind.
"	News	W		Ind.
Aneroid	News Magnet	W		Ind.
Arcola	Moose Mountain Star Standard	W	789	Ind.
Ardath	Fertile Valley Enterprise (see Conquest)			
Arran	Arrow	W		Ind.
Asquith	Record	W		Ind.
Balcarres	Free Lance	W		Ind.
Bateman	Grain Belt Farmer	M		Farm'g
Battleford	Press	W		Ind.
Biggar	Independent	W	754	Ind.
Birch Hills	Gazette	W	500	Ind.
Blaine Lake	Echo	W		
Bounty	Fertile Valley Enterprise		(see Con	quest)
Broadview	Express	W	300	Ind.
Cabri	Enterprise	W	469	Ind.
Canora	Courier	W	594	Ind.
Canwood	Times	W	565	Ind.
Carievale	News, see Gazette-Post-		News, J	arnduff.
Carlyle	Observer	W	759	Ind.
"	Redvers Reporter	W	395	Ind.
Carnduff	Gazette-Post-News	W	676	Ind.
Climax	Climax	W	480	Ind.
Conquest	Fertile V'll'y Enterprise	W	500	Ind.
Craik	News	W		Lib.
Creelman	Gazette	W	532	Ind.
Cupar	Herald	W		Ind.
Cut Knife	Grinder	W		Ind.
Davidson	Leader	W	803	Ind.
Delisle	Advocate	W		Ind.
Dodsland	Prairie Times	W	273	Ind.
East End	Enterprise	W		Ind
Eatonia	Enterprise	W		Ind.
Elrose	Review	W	800	Ind
Esterhazy	Observer	W	656	Ind.
Estevan	Mercury	W	913	Ind.
Eston	Press	W	710	Non-Partizan
Fillmore	Creelman Gazette & Fillmore News	W	325	Ind.
Foam Lake	Western Review	W	562	Ind.
Glaslyn	Chronicle			Ind.
Gravelbourg	Prairie Optimist	W	880	Ind.
"	Star (L'Etoile) (Eng. and Fr.)	W	986	Ind.
Grenfell	Sun	W	540	Ind.
"	Windthorst Independent	W	400	Ind.
Guernsey	Guernsey Standard	W	360	Ind.
Gull Lake	Advance	W	700	Ind.
Hanley	Herald	W	250	Lib.
Harris	Goose Lake Herald	W	275	Ind.
Hawarden	Pioneer	W	350	Ind.
Herbert	Herald	W	531	Ind.

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SASKATCHEWAN—*Continued*

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
Hodgeville	News	W	1,282	Lib.
"	Standard	W	958	Lib.
Humboldt	Journal	W	1,060	Ind.
Imperial	Review	W	370	Ind.
Indian Head	News	W	700	Ind.
Kamsack	Times	W	970	Ind.
Kelvington	Radio & Rose Valley Broadcast	W	959	Non-Pol
Kerrobert	Citizen	W	1,295	Ind.
Kindersley	Clarion	W	800	Ind.
Kipling Sta'n	Citizen	W	.....	.....
Lac Vert	Leader	W	.....	Ind.
La Fleche	Press	W	314	Ind.
Landis	Record	W	425	Non-Pol
Langham	News	W	255	Ind.
Lanigan	News	W	310	Ind.
Lashburn	Comet	W	531	Ind.
Leader	Happyland News	W	501	Ind.
Lemberg	Star	S-M	.....	Ind.
Liberty	Press	W	.....	Ind.
Ll'ydmin'tr	Border Town Record	W	.....	Agric.
"	Times	W	.....	Neut.
Lucky Lake	Broadcast	W	.....	Ind.
Lumsden	News-Record	W	600	Ind.
Macklin	Times	W	575	Ind.
Maidstone	Mirror & Waseca Echo	W	470	Ind.
Maple Creek	News	W	872	Ind.
Maryfield	News	W	425	Ind
Meadow Lake	Progress	W	.....	Ind.
Medstead	Herald	W	.....	Ind.
Melfort	Journal	W	1,400	Con.
"	Moon	W	1,400	Ind.
Melville	Advance	W	1,200	Ind.
Meyronne	Independent	W	.....	Ind.
Milestone	Mail	W	342	Ind.
Moose Jaw	Argus	W	475	Ind.
"	Times Herald	D	5,143	Ind-Lib.
Moosomin	World-Spectator	W	1,228	Ind.
Mossbank	Lake Johnston Star	W	.....	Ind.
Muenster	Prairie Messenger	W	1,650	Catholic
"	St. Peter's Bote (Ger.)	W	830	Catholic
Naicam	Progress	W	550	Ind.
Nipawin	Advertiser-Journal	W	1,002	Ind.
"	Herald	W	859	Ind.
Nokomis	Times and Govan Prairie News	W	850	Ind.
Norquay	North Star	W	.....	Ind.
N. Battleford	News	W	2,550	Lib.
"	Optimist	W	2,474	Ind.
Outlook	Outlook	W	478	Ind.
Oxbow	Herald	W	600	Ind.
Prince Albert	Herald	D	3,503	Ind.
"	Patriote de l'Ouest (Fr.)	W	.....	Lib.
Punnichy	Touchwood Times	W	450	Ind.
Qu'Appelle	Progress	W	.....	Ind.
Radville	South Sask'n Star	M	600	Ind.
Regina	Co-Optimist	M	1,700	Flour
"	Courier (Ger.) *1835 Halifax St.*	W	7,877	Ind.
"	Leader-Post. *1853 Hamilton St.*	D	32,180	Ind-Lib.
Regina	Modern Instructor *1935 Albert St.*	M	3,600	Educ.
"	Reginan *1935 Albert St.*	M	1,050	Board of Trade
"	St. Marienbote (Ger. & Eng.) *2026 Winnipeg St.*	M	.....	Relig.
"	Sask. Commonwealth	W	2,000	C.C.F.
"	Saskatch'n Farmer *Leader Bldg.*	S-M	53,305	Agric.
"	Saskatchewan Municipal Record *1935 Albert St.*	M	2,000	Municpl
"	School Trustee *2 Victoria Park Bldg.*	M	2,350	Educ.
"	Western Home Journal *2818 19th Ave.*	M	.....	Ind.
Riverhurst	Courier	W	278	Ind.
Rockglen	Coronach Courier	W	82	Ind.
"	Review	W	450	Ind.
Rosetown	Eagle	W	.....	Ind.
Rosthern	Der Bote (German)	W	1,920	Men'ite
"	Sask. Valley News	W	550	Ind.
Rouleau	Enterprise	W	375	Ind.
Saint Walberg	Enterprise	W	.....	Ind.
Saltcoats	Observer	W	425	Ind.
Saskatoon	New Pathway (Ukr.)	SW	9,789	Ind.
"	Sheaf, (dur. Col. yr.)	SW	.....	College
"	Star-Phœnix	D	21,526	Lib.
"	Western Producer	W	102,392	Agric.
"	Western Retailer	M	3,019	M'rch'se
Semans	Gazettee	W	397	Ind.
Shaunavon	Standard	W	975	Ind.
Shellbrook	Chronicle	W	1,339	Ind.
Spiritwood	Herald	W	516	Ind.
Star City	Echo	W	450	Ind.
Stoughton	Times	W	380	Ind.
Strasbourg	Mountaineer	W	490	Ind.
Swift Cur'nt	Advocate	S-W	2,300	Ind
"	Sun	W	2,866	Ind.
Tisdale	Recorder	W	700	Ind.
Tugaske	Globe	W	.....	Ind.
Turtleford	Sun	W	525	Ind.
Unity	Herald	W	.....	Ind.
Vanguard	Glen Bain News	M	.....	Munic.
"	Times	W	.....	Ind.
Viscount	Sun	W	350	Ind.
Wadena	News	W	842	Ind.
"	Rose Valley Sun	W	625	Ind.
Wakaw	Recorder	W	.....	Ind.
Wapella	Post	W	.....	Ind.
Watrous	Manitou	W	986	Ind.
Watson	Witness	W	500	Ind.
Weyburn	Review	W	1,370	Ind.
Whitewood	Herald	W	600	Ind.
Wilkie	Press	W	840	Ind.
Wolseley	News	W	875	Ind.
Wynyard	Advance	W	913	Ind.
Yorkton	Enterprise	W	3,078	Ind.
Zealandia	News	W	370	Ind.

YUKON TERRITORY

PLACE	NAME OF PAPER	WHEN PUB.	CIRCULATION	INTEREST
White Horse	Atlin News-Miner	W	300	Ind.
"	Northern Lights	Q	.....	Epis.
White Horse	Star	W	300	Ind.

NATIONAL SELECTIVE SERVICE

(Department of Labour)

as at January 5th 1943

On March 24, 1942, the Prime Minister announced that the Government had established National Selective Service as an agency to co-ordinate the policies and the activities of the Branches of Government which have to do with manpower policy in wartime, including army call-up.

Local Employment Offices, previously established by the Unemployment Insurance Commission were immediately designated under the name of Employment and Selective Service Offices as the Local Agencies for Selective Service across Canada to administrate details of policy.

The National Selective Service Advisory Board is composed of the members of the National War Labour Board and the Inter-Departmental Committee on Labour Co-ordination.

Director of National Selective Service.....Arthur MacNamara

Associate Director (Civilian Policy).....Paul Goulet

Associate Director.....C. S. Needham

General Consultant.....Arthur E. Pequegnat

Joint Associate Directors (Military)
Maj.-Gen. T. L. Tremblay, Maj.-Gen. H. J. Riley

Assistant Director, Women's Division, Mrs. Rex Eaton

Assistant Director.....L. E. Westman

ADDENDA

MANITOBA GOVERNMENT

Dec. 9th, 1942. Hon. S. J. Farmer, Minister of Labour, tendered his resignation to Premier John Bracken.

Dec. 22nd, 1942. Hon. Stuart S. Garson was named leader of the Manitoba Coalition Government at a caucus of administration supporters.

MANITOBA GOVERNMENT LEADER OF CONSERVATIVE PARTY FOR CANADA

Dec. 11th, 1942. Hon. John Bracken, Premier of Manitoba, at a Convention of the Conservative Party in Winnipeg was elected as Leader of the Party. The Convention went on record in favour of changing the Party name from "National Conservative" to "Progressive Conservative".

THE SENATE

Dec. 14th, 1942. Hon. Georges Parent, K.C., Speaker of the Senate, died suddenly, following a heart attack.

Jan. 2nd, 1943. Senator Rt. Hon. George P. Graham died in Brockville, Ont.

SUPREME COURT OF ONTARIO

Dec. 16th, 1942. F. H. Barlow, K.C., and Roy Kellock, K.C., appointed to the Supreme Court of Ontario.

DOMINION GOVERNMENT DEPUTY MINISTER OF LABOUR

Dec. 30th, 1942. Arthur MacNamara, Associate Deputy Minister of Labour was appointed Deputy Minister of Labour, succeeding Dr. Bryce M. Stewart, resigned.

BRITISH CABINET CHANGES

(Announced Dec. 30, 1942, and Jan. 2, 1943)

Minister without portfolio (ney)...Sir William Jowitt

Minister Designate for Town and Country Planning.....Mr. W. S. Morrison

Postmaster General.....Captain H. F. Crookshank

Minister Resident at Allied Headquarters in North West Africa.....Mr. Harold Macmillan

Paymaster General.....Lord Cherwell

Financial Secretary to Treasury.....Mr. R. Assheton

Parliamentary Secretary Ministry of Supply.....Mr. E. Duncan Sandys

Parliamentary Secretary Designate for Town and Country Planning..Mr. H. G. Strauss

Financial Secretary War Office..Major A. Henderson

Parliamentary Under Secretary of State for Colonies.....Duke of Devonshire

Parliamentary Under Secretary of State for India and Burma.....Earl of Munster

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